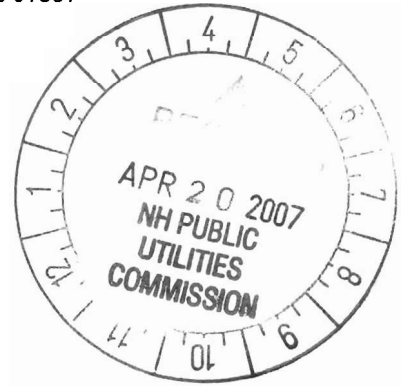


**NISource™**  
**Corporate Services**

Patricia M. French  
Lead Counsel

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Westborough, Massachusetts 01581  
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[pfrench@nisource.com](mailto:pfrench@nisource.com)

April 20, 2007



VIA OVERNIGHT DELIVERY AND ELECTRONIC FILING

Debra A. Howland, Executive Director and Secretary  
New Hampshire Public Utilities Commission  
21 S. Fruit St., Suite 10  
Concord, New Hampshire 03301

Re: Northern Utilities, Inc., Docket No. DG 07-033, Revision to Proposed Cost of Gas Adjustment for the Summer Period (May 2007 – October 2007)

Dear Ms. Howland:

Enclosed please find an original and seven (7) copies of Northern Utilities Inc.'s ("Northern's") Revised Cost of Gas ("COG") for the 2007 Summer Period in the above referenced docket. This filing revises Northern's 2007 Summer Period COG filing initially made on March 15, 2007. Included in today's revised filing are tariff sheets providing Northern's calculation of the Unit Cost of Gas, Thirty-first Revised Page 38 and Thirty-first Revised Page 39. This tariff page provides for a COG for the residential heating class of \$0.8982 per therm. The revised rate represents an increase of \$0.0177 per therm from the March 15th proposed residential COG rate. As is normal practice, Northern recalculated the COG using current NYMEX futures gas prices (dated April 16, 2007). Northern also made several other revisions, updates or corrections. These changes are summarized and discussed in the attached document submitted with this filing.

If you have any questions regarding Northern's Revised 2007 Summer Period COG filing, please do not hesitate to contact Joseph A. Ferro, Manager, Regulatory Policy at 508-836-7273, or me at 508-836-7394.

Please do not hesitate to call me if you have any questions regarding this filing.

Very truly yours,

*Patricia M. French*  
Patricia M. French (sof)

Enclosures

cc: Kenneth Traum, Office of Consumer Advocate

# Northern Utilities, Inc. New Hampshire Division

## Revised 2007 Summer Period Cost of Gas Filing DG 07-033

### COG Revision

The revised COG calculation reflects several revisions, updates or corrections.

The first revision or update relates to revising the commodity costs based on updated NYMEX prices as of April 16, 2007. The original filing reflected NYMEX prices as of February 28, 2007.

Secondly, the reconciliation of the summer 2006 gas costs has been revised to reflect the correct allocation of prior period adjustments between the New Hampshire Division and the Maine Division. This affected prior period commodity costs, hedging costs and capacity exchange. These revisions total \$16,453.

Revised schedules in this filing include: for convenience, the entire gas Cost Exhibits section of the March 15<sup>th</sup> cost of gas filing; a copy of the April 16<sup>th</sup> NYMEX futures prices; and a revised Hedging schedule reflecting the revised forecast commodity prices. These revisions have resulted in an increase in the 2007 summer period forecast commodity costs of \$173,044 from \$9,265,844 reflected in the March 15, 2007 filing to this revised forecast of \$9,438,888 (\$9,368,931 cost of delivered supplies plus \$69,957 of forecasted hedging losses). Demand costs did not change.

Other schedules included with this filing to support the revised COG calculation are:

- **Deferred Interest** – The interest calculation for the 2007 Summer Period has been updated to reflect all of the revisions to the cost of gas estimate.
- **Variance Analysis** – The variance analysis, explaining the difference between the unit cost components of the summer 2007 COG and summer 2006 COG, has been updated for the latest revisions. The proposed average cost of gas rate of \$0.9041 is \$0.0267 per therm greater than the average summer 2006 rate of \$0.8774. The primary factors are the forecast of demand costs (\$0.0598 decrease), commodity costs (\$0.1025 increase) and prior period over collection (\$0.0138 increase).
- **Typical Bill Analysis** – Revised typical bill and residential bill comparisons reflecting the updated proposed COG rate are included with this filing. Summer season residential bills are expected to decrease \$28.91 (an average of \$5 per month) or 5.75% from those experienced in 2006.
- **Revised Reconciliation** – All reconciliation schedules have been revised except for Schedule 3 (collections) and Schedule 5 (volumes).

**CALCULATION OF COST OF GAS ADJUSTMENT**  
**New Hampshire Division**  
**Period Covered: May 1, 2007 - October 31 2007**  
**Anticipated Cost of Delivered and Produced Gas**

<b>Delivered:</b>	<b>Therms</b>	<b>Rate</b>	<b>Amount</b>
<b>Product: - Commodity</b>			
Granite State Supply	4,962,687	\$0.880	\$4,365,811
Domestic Supply	6,249,585	\$0.799	\$ 4,993,889
Storage Withdrawals	0	\$0.000	\$ -
Peaking Supply	48,614	\$0.863	\$ 41,955
Hedging (Gain)/Loss			\$69,957
Interruptible Included Above			\$ (32,724)
<b>Product: - Demand</b>			
Granite State and Others			\$52,365
<b>Pipeline Reservation</b>			
Granite State and Others			\$532,099
<b>Storage &amp; Peaking Demand</b>			
Tennessee and Others			\$505,754
Capacity Release			\$0
<b>Less: Unaccounted For, Company Use &amp; Interruptible Volumes</b>			
	(231,266)		\$0
<b>TOTAL Anticipated Cost of Gas</b>	<b>11,029,620</b>	<b>\$0.9546</b>	<b>\$10,529,106</b>

Issued: April 20, 2007  
 Effective Date: May 1, 2007

Issued by:   
 Title: Stephen H. Bryant  
 President

**Calculation of Anticipated Indirect Cost of Gas-New Hampshire Division**

**Working Capital Calculation**

Total Anticipated Direct Cost of Gas-Commodity	\$9,438,888
Total Anticipated Direct Cost of Gas-Demand	\$1,090,218
Interruptible Profits	
LESS Anticipated Direct Costs assigned to Non-Grandfathered Transportatic	(\$1,066,658)
Total Direct Cost of Gas	\$9,462,448
Total Direct gas Costs	\$9,462,448
Working Capital Percentage (NHPUC No. 10 Section 4.06.1)	0.19%
Working Capital Allowance (NHPUC No. 10 Section 4.06.1)	\$17,979
Plus: Working Capital Reconciliation	(\$2,207)
<b>Total Working Capital Allowance</b>	<b>\$15,772</b>


**Bad Debt Calculation**

Total Anticipated Direct Cost of Gas	\$9,462,448
Plus: Total Working Capital	\$15,772
Subtotal	\$9,478,220
Bad Debt Percentage (NHPUC No. 10 Section 4.06.1)	0.45%
Total Bad Debt Allowance	\$42,652
Plus: Bad Debt Reconciliation	(\$5,155)
<b>Total Bad Debt Allowance</b>	<b>\$37,497</b>

	<b>\$</b>
Working Capital Allowance	\$15,772
Bad Debt Allowance	\$37,497
Miscellaneous Overhead-23.2% Allocated to Summer Season	\$28,837
Production and Storage Capacity	\$0
Prior Period Under/(Over) Collection	(\$615,732)
Refunds	\$0
Interest	(\$23,926)
Total Anticipated Indirect Cost of Gas	(\$557,552)
Total Anticipated Direct Cost of Gas-Commodity	\$9,438,888
Total Anticipated Direct Cost of Gas-Demand	\$1,090,218
Total Anticipated Period Cost of Gas	\$9,971,554
Forecasted Off-Peak Period Therms-Firm	9,882,850
Forecasted Non-Grandfathered Therms	1,146,770
Forecasted Therms-Total	11,029,620

	<u>Residential</u>	<u>C&amp;I Low Winter</u>	<u>C&amp;I High Winter</u>
Forecasted Summer Season Cost of Gas Rate:			
COGs-Commodity	\$0.8558	\$0.8475	\$0.8602
COGs-Demand	\$0.0988	\$0.0587	\$0.1427
COGs-Indirect	(\$0.0564)	(\$0.0564)	(\$0.0564)
COGs-Total	<b>\$0.8982</b>	<b>\$0.8498</b>	<b>\$0.9465</b>
Minimum	<b>\$0.7186</b>	<b>\$0.6798</b>	<b>\$0.7572</b>
Maximum	<b>\$1.0778</b>	<b>\$1.0198</b>	<b>\$1.1358</b>

Issued: April 20, 2007  
Effective: With Service Rendered On and After May 1, 2007

Issued by:   
Title: Stephen H. Bryant  
President

**Northern Utilities - NEW HAMPSHIRE DIVISION**  
**Calculation of Summer Period Gas Cost Factor**  
Effective May 2007

Line		R-1 & R-2	G-50,51, 52	G-40,41,42	Non-Grandfathered Transp.	
<u>No.</u>	<u>Firm Sales Service</u>	<u>Residential</u>	<u>Low Winter Classes</u>	<u>High Winter Classes</u>		<u>Total</u>
1	Summer Demand Costs -	\$331,116	\$183,568	\$486,144	\$89,389	\$1,090,218
2	Forecasted Sales (MMBtu)	3,349,870	3,125,770	3,407,210	1,146,770	11,029,620
3	<b>Unit Summer Demand Cost (Ln 1 divided by Ln 2) COGs-Demand</b>	<b>\$0.0988</b>	<b>\$0.0587</b>	<b>\$0.1427</b>		<b>\$0.0988</b>
4	Summer Commodity Costs -	\$2,845,493	\$2,635,294	\$2,915,941	\$972,204	\$9,368,931
5	Hedging (Gain)/Losses	\$21,247	\$13,804	\$15,047	\$5,064	\$69,957
6	<b>Total Commodity</b>	<b>\$2,866,740</b>	<b>\$2,649,098</b>	<b>\$2,930,988</b>	<b>\$977,268</b>	<b>\$9,438,888</b>
5	Forecasted Sales (MMBtu) -	3,349,870	3,125,770	3,407,210	1,146,770	11,029,620
6	<b>Unit Summer Commodity Cost (Ln 4 divided by Ln 5) COGs-Commodity</b>	<b>\$0.8558</b>	<b>\$0.8475</b>	<b>\$0.8602</b>		<b>\$0.8558</b>
7	Indirect Gas Costs					-\$557,552
8	Forecasted Sales (MMBtu) -					9,882,850
9	<b>Indirect Cost of Gas (Ln 7 divided by Ln 8) COGs-Indirect</b>	<b>(\$0.0564)</b>	<b>(\$0.0564)</b>	<b>(\$0.0564)</b>		<b>-\$0.0564</b>
10	<b>Total Cost of Gas (COGs)</b>	<b>\$0.8982</b>	<b>\$0.8498</b>	<b>\$0.9465</b>		<b>\$9,901,597</b>

**Northern Utilities - NEW HAMPSHIRE DIVISION**  
Summary of Costs to Winter and Summer Seasons

Line No	Description (1)	Nov - Apr (2)	May - Oct (3)	Total (4) = (2)+ (3)
	<b><u>DEMAND:</u></b>			
1	Pipeline/Product Charges	\$4,248,510	\$584,464	\$4,832,973
2	Capacity Credits	\$0	\$0	\$0
3	<b>Total Pipeline/Product</b>	<b>\$4,248,510</b>	<b>\$584,464</b>	<b>\$4,832,973</b>
4	Base Load Costs	\$338,516	\$338,516	\$677,033
5	Remaining Pipeline	\$3,909,994	\$245,947	\$4,155,941
6	Storage Demand	\$3,833,306	\$505,754	\$4,339,061
7	Peaking Demand	\$4,207,021	\$0	\$4,207,021
8	Off System Credits	\$0	\$0	\$0
9	<b>Total Demand Costs</b>	<b>\$12,288,837</b>	<b>\$1,090,218</b>	<b>\$13,379,055</b>
10	<b><u>COMMODITY:</u></b>			
11	Pipeline/Product Commodity Charges	\$13,937,035	\$9,359,700	\$23,296,735
12	Base Load	\$8,111,650	\$7,664,336	\$15,775,986
13	Remaining Pipeline	\$5,825,385	\$1,695,364	\$7,520,749
14	Storage Commodity	\$13,921,699	\$0	\$13,921,699
15	Peaking Commodity	\$2,892,165	\$41,955	\$2,934,119
16	Interruptible Included Above	\$ (20,846)	\$ (32,724)	\$ (53,570)
17	Hedging (Gain)/Loss	\$0	\$69,957	\$69,957
18	<b>Total Commodity (Lines 14 + 18)</b>	<b>\$30,730,052</b>	<b>\$9,438,888</b>	<b>\$40,168,941</b>
19	<b>Total Demand and Commodity</b>	<b>\$43,018,890</b>	<b>\$10,529,106</b>	<b>\$53,547,996</b>

**Northern Utilities - NEW HAMPSHIRE DIVISION**  
**Simplified Market Based Allocator (SMBA) Calculations**  
**COMMODITY COSTS**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
1	<b>Supply Volumes - therms</b>														
2															
3	1,824,084	2,353,862	2,411,597	2,184,633	1,865,484	3,555,415	2,288,194	1,360,964	1,543,782	1,236,704	1,634,126	3,148,504	25,408,349	14,196,076	11,212,273
4	2,810,275	4,161,783	4,931,827	4,293,016	3,560,516	508,220	7,948	0	0	8,180	7,734	8,015	19,757,767	19,757,767	0
5	279,939	739,948	1,013,083	755,262	799,470	4,063,986	2,296,142	1,368,744	1,552,738	1,244,884	1,641,860	3,156,519	48,310,552	38,049,666	48,614
6	4,914,198	7,255,593	8,356,507	7,232,911	6,228,470	12,009	11,452	11,584	7,095	6,480	6,330	11,549	81,493	27,005	54,489
7	10,233	4,763	0	0	0	12,009	11,452	11,584	7,095	6,480	6,330	11,549	238,320	171,840	66,480
8	23,040	31,900	36,650	32,230	28,280	19,740	12,870	9,310	8,820	8,840	10,290	16,350	238,320	171,840	66,480
9	4,880,925	7,218,930	8,319,857	7,200,681	6,198,190	4,032,238	2,271,820	1,347,850	1,536,824	1,229,564	1,625,240	3,128,620	48,990,739	37,850,821	11,139,918
10	4,832,610	7,147,450	8,237,450	7,129,320	6,136,800	3,992,350	2,249,340	1,334,500	1,521,610	1,217,390	1,609,130	3,097,650	48,505,600	37,475,980	11,029,620
11	48,315	71,480	82,407	71,361	61,390	39,888	22,480	13,350	15,214	12,174	16,110	30,970	485,139	374,841	110,298
12															
13															
14															
15															
16	\$ 1,707,776	\$ 2,345,486	\$ 2,482,523	\$ 2,249,549	\$ 1,872,689	\$ 3,279,013	\$ 1,842,434	\$ 1,087,424	\$ 1,259,849	\$ 1,029,227	\$ 1,392,351	\$ 2,748,415	\$ 23,296,735	\$ 13,937,035	\$ 9,359,700
17	\$ 1,973,272	\$ 2,928,033	\$ 3,488,763	\$ 3,024,180	\$ 2,507,141	\$ 290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,921,699	\$ 13,921,699	\$ -
18	\$ 191,260	\$ 507,624	\$ 780,989	\$ 521,581	\$ 544,175	\$ 346,535	\$ 6,859	\$ 6,714	\$ 7,730	\$ 7,060	\$ 6,674	\$ 6,917	\$ 2,934,119	\$ 2,892,165	\$ 41,955
19	\$ 3,872,308	\$ 5,781,142	\$ 6,752,294	\$ 5,795,310	\$ 4,924,005	\$ 3,625,639	\$ 1,849,294	\$ 1,084,139	\$ 1,267,578	\$ 1,036,287	\$ 1,399,026	\$ 2,755,332	\$ 40,162,553	\$ 30,750,898	\$ 9,401,655
20	\$ 9,213	\$ -	\$ -	\$ -	\$ -	\$ 11,633	\$ 10,341	\$ 4	\$ -	\$ 5,535	\$ 6,035	\$ 10,808	\$ 53,570	\$ 20,846	\$ 32,724
21	\$ 3,863,095	\$ 5,781,142	\$ 6,752,294	\$ 5,795,310	\$ 4,924,005	\$ 3,614,206	\$ 1,838,952	\$ 1,084,134	\$ 1,267,578	\$ 1,030,752	\$ 1,392,991	\$ 2,744,524	\$ 40,098,984	\$ 30,730,052	\$ 9,368,931
22															
23															
24															
25	\$ 0,936	\$ 0,996	\$ 1,029	\$ 1,030	\$ 1,003	\$ 0,922	\$ 0,805	\$ 0,799	\$ 0,816	\$ 0,832	\$ 0,852	\$ 0,873	\$ 0,917	\$ 0,982	\$ 0,835
26	\$ 0,702	\$ 0,704	\$ 0,707	\$ 0,704	\$ 0,704	\$ 0,827	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,705	\$ 8,111,650	\$ 7,664,336
27	\$ 0,683	\$ 0,686	\$ 0,771	\$ 0,691	\$ 0,681	\$ 0,882	\$ 0,863	\$ 0,863	\$ 0,863	\$ 0,863	\$ 0,863	\$ 0,863	\$ 0,708	\$ 15,775,986	\$ 14,361,861
28	\$ 0,788	\$ 0,797	\$ 0,808	\$ 0,801	\$ 0,791	\$ 0,892	\$ 0,805	\$ 0,799	\$ 0,816	\$ 0,832	\$ 0,852	\$ 0,873	\$ 0,814	\$ 8,001,307	\$ 6,360,554
29	\$ 0,900	\$ 0,900	\$ 0,900	\$ 0,900	\$ 0,900	\$ 0,969	\$ 0,903	\$ 0,900	\$ 0,900	\$ 0,854	\$ 0,953	\$ 0,936	\$ 0,657	\$ 22,728,745	\$ 20,000,000
30	\$ 0,791	\$ 0,801	\$ 0,812	\$ 0,805	\$ 0,794	\$ 0,896	\$ 0,809	\$ 0,812	\$ 0,825	\$ 0,838	\$ 0,857	\$ 0,877	\$ 0,819	\$ 8,001,307	\$ 6,360,554
31															
32															
33															
34															
35	\$ 0,936	\$ 0,996	\$ 1,029	\$ 1,030	\$ 1,003	\$ 0,922	\$ 0,805	\$ 0,799	\$ 0,816	\$ 0,832	\$ 0,852	\$ 0,873	\$ 0,917	\$ 0,982	\$ 0,835
36	\$ 1,335,877	\$ 1,361,015	\$ 1,382,505	\$ 1,293,950	\$ 1,381,175	\$ 1,337,127	\$ 1,309,490	\$ 1,201,547	\$ 1,361,340	\$ 1,207,710	\$ 1,235,879	\$ 1,348,370	\$ 15,775,986	\$ 8,111,650	\$ 7,664,336
37															
38	\$ 1,250,699	\$ 1,376,101	\$ 1,423,165	\$ 1,332,399	\$ 1,385,767	\$ 1,233,177	\$ 1,054,390	\$ 960,049	\$ 1,110,962	\$ 1,005,098	\$ 1,053,026	\$ 1,177,029	\$ 14,361,861	\$ 8,001,307	\$ 6,360,554
39															
40	\$ 2,612,396	\$ 4,405,042	\$ 5,329,129	\$ 4,462,911	\$ 3,538,238	\$ 2,381,028	\$ 784,562	\$ 134,086	\$ 156,617	\$ 25,654	\$ 339,964	\$ 1,567,495	\$ 25,737,123	\$ 22,728,745	\$ 3,008,378
41															
42	\$ 3,863,095	\$ 5,781,142	\$ 6,752,294	\$ 5,795,310	\$ 4,924,005	\$ 3,614,206	\$ 1,838,952	\$ 1,084,134	\$ 1,267,578	\$ 1,030,752	\$ 1,392,991	\$ 2,744,524	\$ 40,098,984	\$ 30,730,052	\$ 9,368,931

(Includes all variable costs, both supplier and transportation)

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
16	\$ 1,707,776	\$ 2,345,486	\$ 2,482,523	\$ 2,249,549	\$ 1,872,689	\$ 3,279,013	\$ 1,842,434	\$ 1,087,424	\$ 1,259,849	\$ 1,029,227	\$ 1,392,351	\$ 2,748,415	\$ 23,296,735	\$ 13,937,035	\$ 9,359,700
17	\$ 1,973,272	\$ 2,928,033	\$ 3,488,763	\$ 3,024,180	\$ 2,507,141	\$ 290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,921,699	\$ 13,921,699	\$ -
18	\$ 191,260	\$ 507,624	\$ 780,989	\$ 521,581	\$ 544,175	\$ 346,535	\$ 6,859	\$ 6,714	\$ 7,730	\$ 7,060	\$ 6,674	\$ 6,917	\$ 2,934,119	\$ 2,892,165	\$ 41,955
19	\$ 3,872,308	\$ 5,781,142	\$ 6,752,294	\$ 5,795,310	\$ 4,924,005	\$ 3,625,639	\$ 1,849,294	\$ 1,084,139	\$ 1,267,578	\$ 1,036,287	\$ 1,399,026	\$ 2,755,332	\$ 40,162,553	\$ 30,750,898	\$ 9,401,655
20	\$ 9,213	\$ -	\$ -	\$ -	\$ -	\$ 11,633	\$ 10,341	\$ 4	\$ -	\$ 5,535	\$ 6,035	\$ 10,808	\$ 53,570	\$ 20,846	\$ 32,724
21	\$ 3,863,095	\$ 5,781,142	\$ 6,752,294	\$ 5,795,310	\$ 4,924,005	\$ 3,614,206	\$ 1,838,952	\$ 1,084,134	\$ 1,267,578	\$ 1,030,752	\$ 1,392,991	\$ 2,744,524	\$ 40,098,984	\$ 30,730,052	\$ 9,368,931
22															
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25	\$ 0,936	\$ 0,996	\$ 1,029	\$ 1,030	\$ 1,003	\$ 0,922	\$ 0,805	\$ 0,799	\$ 0,816	\$ 0,832	\$ 0,852	\$ 0,873	\$ 0,917	\$ 0,982	\$ 0,835
26	\$ 0,702	\$ 0,704	\$ 0,707	\$ 0,704	\$ 0,704	\$ 0,827	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,000	\$ 0,705	\$ 8,111,650	\$ 7,664,336
27	\$ 0,683	\$ 0,686	\$ 0,771	\$ 0,691	\$ 0,681	\$ 0,882	\$ 0,863	\$ 0,863	\$ 0,863	\$ 0,863	\$ 0,863	\$ 0,863	\$ 0,708	\$ 15,775,986	\$ 14,361,861
28	\$ 0,788	\$ 0,797	\$ 0,808	\$ 0,801	\$ 0,791	\$ 0,892	\$ 0,805	\$ 0,799	\$ 0,816	\$ 0,832	\$ 0,852	\$ 0,873	\$ 0,814	\$ 8,001,307	\$ 6,360,554
29	\$ 0,900	\$ 0,900	\$ 0,900	\$ 0,900	\$ 0,900	\$ 0,969	\$ 0,903	\$ 0,900	\$ 0,900	\$ 0,854	\$ 0,953	\$ 0,936	\$ 0,657	\$ 22,728,745	\$ 20,000,000
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34															
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36	\$ 1,335,877	\$ 1,361,015	\$ 1,382,505	\$ 1,293,950	\$ 1,381,175	\$ 1,337,127	\$ 1,309,490	\$ 1,201,547	\$ 1,361,340	\$ 1,207,710	\$ 1,235,879	\$ 1,348,370	\$ 15,775,986	\$ 8,111,650	\$ 7,664,336
37															
38	\$ 1,250,699	\$ 1,376,101	\$ 1,423,165	\$ 1,332,399	\$ 1,385,767	\$ 1,233,177	\$ 1,054,390	\$ 960,049	\$ 1,110,962	\$ 1,005,098	\$ 1,053,026	\$ 1,177,029	\$ 14,361,861	\$ 8,001,307	\$ 6,360,554
39															
40	\$ 2,612,396	\$ 4,405,042	\$ 5,329,129	\$ 4,462,911	\$ 3,538,238	\$ 2,381,028	\$ 784,562	\$ 134,086	\$ 156,617	\$ 25,654	\$ 339,964	\$ 1,567,495	\$ 25,737,123	\$ 22,728,745	\$ 3,008,378
41															
42	\$ 3,863,095	\$ 5,781,142	\$ 6,752,294	\$ 5,795,310	\$ 4,924,005	\$ 3,614,206	\$ 1,838,952	\$ 1,084,134	\$ 1,267,578	\$ 1,030,752	\$ 1,392,991	\$ 2,744,524	\$ 40,098,984	\$ 30,730,052	\$ 9,368,931

**Northern Utilities - NEW HAMPSHIRE DIVISION**  
**Simplified Market Based Allocator (SMBA) Calculations**  
**DEMAND COSTS**

**1 DEVELOPMENT OF BASE AND REMAINING DEMAND COSTS:**

	Total	MDQ	Costs	Unit Cost
2				
3				
4				
5	Pipeline & Product Demand	31,851	\$4,832,973	\$ 151.74
6	Less: Base Use	4,462	\$677,033	
7	Remaining Pipeline Use	27,389	\$4,155,941	
8				

**9 BASE DEMAND COSTS ALLOCATED BY MONTH:**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	Winter	Summer
11															
12															
13	BASE DEMAND COSTS	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$677,033	\$338,516	\$338,516
14															
15															

**16 DETAIL OF TOTAL REMAINING DEMAND COSTS:**

17	Pipeline - Base	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$56,419	\$677,033	\$338,516	\$338,516
18	Pipeline - Remaining	\$329,937	\$724,299	\$1,362,314	\$744,909	\$228,101	\$66,759	\$7,869	\$9,617	\$1,091	\$23,853	\$136,758	\$4,155,941	\$3,909,994	\$245,947
19	Storage & Peaking	\$678,466	\$1,489,415	\$2,801,398	\$1,531,795	\$469,055	\$137,280	\$16,181	\$19,776	\$2,244	\$49,050	\$281,223	\$8,546,082	\$8,040,327	\$505,754
20	TOTAL	\$1,064,822	\$2,270,133	\$4,220,131	\$2,333,123	\$1,647,054	\$260,459	\$80,469	\$85,813	\$59,755	\$129,323	\$474,400	\$13,379,055	\$12,288,837	\$1,090,218
21															
22	Less: Capacity Release	\$0													
23															
24	Total for Working Capital	\$13,379,055													
25															
26															
27	Demand Cost Deducts														
28	Interruptible Margins	\$0													
29	Off System Sales Margins	\$0													
30	Other	\$0													
31	TOTAL DEDUCTS	\$0													
32	Grand Total - Capacity	\$13,379,055													
33															



Northern Utilities - NEW HAMPSHIRE DIVISION  
 SENDOUT FORECAST: Normal Calendar Month Sendout (MMBtu)  
**DESIGN DAY DEMANDS ALL DIVISIONS**

	Customer Class	Design Day Forecast		% of Total		Design Day Base		% of Total		Temperature Sensitive		% of Total	
		NH	Total	NH	Total	NH	Total	NH	Total	NH	Total	NH	Total
1	Sendout for Design Day Calculation												
2													
3													
4													
5													
6	Res Heat	20,719	36.59%	1,140	24.80%	19,579	37.64%						
7	Res General	175	0.31%	69	1.50%	106	0.20%						
8	G50 Low Annual-Low Winter	1,503	2.65%	1,160	25.23%	343	0.66%						
9	G40 Low Annual-High Winter	11,296	19.95%	311	6.77%	10,985	21.12%						
10	G51 Med Annual-Low Winter	2,639	4.66%	850	18.49%	1,789	3.44%						
11	G41 Med Annual-High Winter	11,231	19.84%	370	8.05%	10,861	20.88%						
12	G52 High Annual-Low Winter	1,385	2.45%	235	5.11%	1,150	2.21%						
13	G42 High Annual-High Winter	3,737	6.60%	153	3.33%	3,584	6.89%						
14	Non-Grandfathered T50 Low Annual-Low Winter	62	0.11%	9	0.20%	53	0.10%						
15	Non-Grandfathered T40 Low Annual-High Winter	302	0.53%	20	0.44%	282	0.54%						
16	Non-Grandfathered T51 Med Annual-Low Winter	418	0.74%	102	2.22%	316	0.61%						
17	Non-Grandfathered T41 Med Annual-High Winter	2,461	4.35%	119	2.59%	2,342	4.50%						
18	Non-Grandfathered T52 High Annual-Low Winter	42	0.07%	12	0.26%	30	0.06%						
19	Non-Grandfathered T42 High Annual-High Winter	650	1.15%	47	1.02%	603	1.16%						
20	Non-Grandfathered Special Contracts	56,620		4,597		52,023							
21													
22	Residential	20,894	36.90%	1,209	26.30%	19,685	37.84%						
23	SALES HLF CLASSES	5,527	9.76%	2,245	48.84%	3,282	6.31%						
24	SALES LLF CLASSES	26,264	46.39%	834	18.14%	25,430	48.88%						
25	Non-Grandfathered HLF CLASSES	522	0.92%	123	2.68%	399	0.77%						
26	Non-Grandfathered LLF CLASSES	3,413	6.03%	186	4.05%	3,227	6.20%						
27	Grand Total	56,620	100.00%	4,597	100.00%	52,023	100.00%						

Excludes Design Day Base

## 1 Northern Utilities - NEW HAMPSHIRE DIVISION

3 Summary of Demand and Supply Forecast

	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Total
<b>I. Gas Volumes</b>							
<b>A. Firm Demand Volumes (Therms)</b>							
Firm Gas Sales	2,019,670	1,186,800	1,365,360	1,087,980	1,435,440	2,787,600	9,882,850
Lost Gas (Unaccounted For)	22,480	13,350	15,214	12,174	16,110	30,970	110,298
Company Use	12,870	9,310	8,820	8,840	10,290	16,350	66,480
Interruptible	11,452	11,584	7,095	6,480	6,330	11,549	54,489
Non-Grandfathered Transportation	229,670	147,700	156,250	129,410	173,690	310,050	1,146,770
Unbilled Therms	0	0	0	0	0	0	0
<b>Total Firm Demand Volumes</b>	<b>2,296,142</b>	<b>1,368,744</b>	<b>1,552,738</b>	<b>1,244,884</b>	<b>1,641,860</b>	<b>3,156,519</b>	<b>11,260,886</b>
<b>B. Supply Volumes (Net Therms)</b>							
<b>Pipeline Gas:</b>							
GSGT PNGTS Deliveries	180,069	176,265	202,923	185,336	175,217	181,588	1,101,398
GSGT TGP Niagra	539,603	192,868	199,006	8,480	387,917	522,430	1,850,304
GSGT TGP Niagra via Chicago	391,195	382,924	440,845	402,637	380,647	394,494	2,392,742
AGT FT Deliveries via Chicago	558,194	608,912	701,007	640,251	576,430	552,164	3,636,958
AGT FT Deliveries	130,467	0	0	0	49,192	101,087	280,746
TGP Gulf Coast	488,667	(6)	0	0	64,723	1,396,740	1,950,125
Tennessee @ Dracut	0	0	0	0	0	0	0
Hubline	0	0	0	0	0	0	0
Subtotal Pipeline Volumes	2,288,194	1,360,964	1,543,782	1,236,704	1,634,126	3,148,504	11,212,273
<b>Storage</b>							
TGP FS Stg	0	0	0	0	0	0	0
TETCO Stg (SS1, FSS)	0	0	0	0	0	0	0
MCN Stg	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Subtotal Storage Volumes	0	0	0	0	0	0	0
<b>Peaking</b>							
Domac	0	0	0	0	0	0	0
LNG (includes boiloff)	7,948	7,780	8,957	8,180	7,734	8,015	48,614
Propane	0	0	0	0	0	0	0
Duke	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Subtotal Peaking Volumes	7,948	7,780	8,957	8,180	7,734	8,015	48,614
<b>Total Firm Sales/Sendout Volumes</b>	<b>2,296,142</b>	<b>1,368,744</b>	<b>1,552,738</b>	<b>1,244,884</b>	<b>1,641,860</b>	<b>3,156,519</b>	<b>11,260,886</b>
							0 Should be Zero
<b>II. Gas Costs</b>							
<b>A. Demand Costs</b>							
<b>Pipeline/Supply Related Demand Costs</b>							
Granite							\$52,365
PNGTS							\$19,849
Algonquin							\$23,187
Iroquois							\$30,245
Tennessee							\$188,855
Texas Eastern							\$4,395
Trans Canada							\$20,725
Transco							\$579
Vector							\$36,115
Union							\$9,253
Domac							\$139,536
Duke							\$59,359
Other							\$0
TCPL							\$0
Subtotal Pipeline Demand Costs							\$584,463
<b>Storage</b>							
TGP FS Stg							\$9,327
TETCO Stg (SS1, FSS)							\$206
Granite Stg							\$18,932
Other							
Other							
Other							
Subtotal Storage Demand Costs							\$28,465
<b>Peaking</b>							
Trans Canada							\$134,325
PNGTS							\$248,970
MCN							\$93,994
Other							
Other							
Subtotal Peaking Demand Costs							\$477,289
<b>Capacity Release</b>							\$0
<b>Off System Credits</b>							\$0
<b>Total Demand Costs</b>							<b>\$1,090,217</b>

	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Total	
4								
86	<b>B. Supply Commodity Costs</b>							
87	<b>NH Allocation Factors</b>							
88	56.97%	57.63%	64.21%	58.64%	57.29%	57.46%		
89	Pipeline Purchases							
90	GSGT PNGTS Deliveries	\$127,229	\$127,006	\$149,899	\$139,111	\$132,449	\$139,106	\$814,801
91	GSGT TGP Niagra	\$444,786	\$149,864	\$156,191	\$6,707	\$342,687	\$462,207	\$1,562,442
92	GSGT TGP Niagra via Chicago	\$312,278	\$310,972	\$365,925	\$338,935	\$322,410	\$338,049	\$1,988,569
93	AGT FT Deliveries via Chicago	\$450,187	\$499,583	\$587,833	\$544,473	\$493,258	\$478,050	\$3,053,384
94	AGT FT Deliveries	\$103,154	\$0	\$0	\$0	\$41,270	\$85,789	\$230,213
95	TGP Gulf Coast	\$404,800	\$0	\$0	\$0	\$60,278	\$1,245,214	\$1,710,292
96	Tennessee @ Dracut	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	Hubline	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	Total Pipeline Purchase \$\$	\$1,842,434	\$1,087,424	\$1,259,849	\$1,029,227	\$1,392,351	\$2,748,415	\$9,359,700
99	Storage Withdrawals							
100	TGP FS Stg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	TETCO Stg (SS1, FSS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	MCN Stg	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	Total Storage Withdrawal \$\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	Peaking							
107	Domac	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108	LNG	\$6,859	\$6,714	\$7,730	\$7,060	\$6,674	\$6,917	\$41,955
109	Propane	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110	Duke	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113	Total Peaking \$\$	\$6,859	\$6,714	\$7,730	\$7,060	\$6,674	\$6,917	\$41,955
114	Interruptible Included above	\$ (10,341)	\$ (4)	\$ -	\$ (5,535)	\$ (6,035)	\$ (10,808)	\$ (32,724)
115	Hedging (Gain)/Loss	\$23,415	\$0	\$0	\$0	\$0	\$46,543	\$69,957
116	<b>Total Commodity Costs</b>	<b>\$1,862,367</b>	<b>\$1,094,134</b>	<b>\$1,267,578</b>	<b>\$1,030,752</b>	<b>\$1,392,991</b>	<b>\$2,791,067</b>	<b>\$9,438,888</b>
117	Total Direct Costs							<b>\$10,529,105</b>
118								
119								
120								
121								
122								

**Northern Utilities - NEW HAMPSHIRE DIVISION**  
**Simplified Market Based Allocator (SMBA) Calculations**  
**REMAINING COSTS**

1 Annual Allocation (by class) of Remaining Demand by Component												
	Allocated Pipeline Demand	Allocated Storage & Peaking Demand	Allocated Capacity Release Demand	Allocated Interruptible Margins	Allocated Off System Sales Credits	Allocated A&G	Allocated Net Remaining Demand					
2												
3												
4	Res Heat	\$ 1,564,100	\$ 3,216,342	\$ -	\$ -	\$ -	\$ 4,780,441					
5	Res General	\$ 8,468	\$ 17,413	\$ -	\$ -	\$ -	\$ 25,881					
6	G50 Low Annual-Low Winter	\$ 27,401	\$ 56,346	\$ -	\$ -	\$ -	\$ 83,747					
7	G40 Low Annual-High Winter	\$ 877,554	\$ 1,804,562	\$ -	\$ -	\$ -	\$ 2,682,116					
8	G51 Med Annual-Low Winter	\$ 142,917	\$ 293,888	\$ -	\$ -	\$ -	\$ 436,805					
9	G41 Med Annual-High Winter	\$ 867,648	\$ 1,784,192	\$ -	\$ -	\$ -	\$ 2,651,840					
10	G52 High Annual-Low Winter	\$ 91,870	\$ 188,916	\$ -	\$ -	\$ -	\$ 280,786					
11	G42 High Annual-High Winter	\$ 286,314	\$ 588,762	\$ -	\$ -	\$ -	\$ 875,075					
12	Non-Grandfathered T50 Low Annual-Low Winter	\$ 4,234	\$ 8,707	\$ -	\$ -	\$ -	\$ 12,941					
13	Non-Grandfathered T40 Low Annual-High Winter	\$ 22,528	\$ 46,326	\$ -	\$ -	\$ -	\$ 68,854					
14	Non-Grandfathered T51 Med Annual-Low Winter	\$ 25,244	\$ 51,911	\$ -	\$ -	\$ -	\$ 77,155					
15	Non-Grandfathered T41 Med Annual-High Winter	\$ 187,094	\$ 384,732	\$ -	\$ -	\$ -	\$ 571,827					
16	Non-Grandfathered T52 High Annual-Low Winter	\$ 2,397	\$ 4,928	\$ -	\$ -	\$ -	\$ 7,325					
17	Non-Grandfathered T42 High Annual-High Winter	\$ 48,172	\$ 99,058	\$ -	\$ -	\$ -	\$ 147,229					
18												
19	TOTAL	\$ 4,155,941	\$ 8,546,082	\$ -	\$ -	\$ -	\$ 12,702,023					
20												
21	Residential	\$ 1,572,568	\$ 3,233,755	\$ -	\$ -	\$ -	\$ 4,806,323					
22	SALES HLF CLASSES	\$ 262,188	\$ 539,151	\$ -	\$ -	\$ -	\$ 801,339					
23	SALES LLF CLASSES	\$ 2,031,516	\$ 4,177,515	\$ -	\$ -	\$ -	\$ 6,209,031					
24	Non-Grandfathered HLF CLASSES	\$ 31,875	\$ 65,546	\$ -	\$ -	\$ -	\$ 97,421					
25	Non-Grandfathered LLF CLASSES	\$ 257,794	\$ 530,116	\$ -	\$ -	\$ -	\$ 787,910					
26												
27												
28												
29												
30												
31												
32												
33	NOV	3,545,043	7,939%	2,450%	51.10%	5	3,545,043	5	51.10%	2,450%	8.925%	
34	DEC	5,837,905	17.428%	4,905%	84.15%	3	5,837,905	3	84.15%	4,905%	18.414%	
35	JAN	6,937,315	32.780%	14,856%	100.00%	1	6,937,315	1	100.00%	14,856%	33.766%	
36	FEB	5,906,710	17.924%	0,496%	85.14%	2	5,906,710	2	85.14%	0,496%	18.910%	
37	MAR	4,817,005	12.523%	4,584%	69.44%	4	4,817,005	4	69.44%	4,584%	13.509%	
38	APR	2,695,093	5.489%	2,198%	94.082%	6	2,695,093	6	38.85%	6,475%	6.475%	
39	MAY	962,330	1.606%	1,032%	1.606%							
40	JUN	146,303	0.189%	0.163%	0.189%							
41	JUL	175,490	0.231%	0.042%	0.231%							
42	AUG	21,860	0.026%	0.026%	0.026%							
43	SEP	389,361	0.574%	0.343%	0.574%							
44	OCT	1,780,250	3.291%	1,684%	5.918%							
45	TOTAL	33,214,664	100.000%	32,780%			29,739,070				100.000%	
46												

**Proportional Responsibility (PR) Allocator**

**Northern Utilities - NEW HAMPSHIRE DIVISION**  
**Simplified Market Based Allocator (SMBA) Calculations**  
**REMAINING COSTS**

(From Commodity tab) (Allocate to classes based on Remaining Sendout)

**1 REMAINING COMMODITY COSTS BY CLASS**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
2	\$ 2,612,396	\$ 4,405,042	\$ 5,329,129	\$ 4,462,911	\$ 3,538,238	\$ 2,381,028	\$ 784,562	\$ 134,086	\$ 156,617	\$ 25,654	\$ 339,964	\$ 1,567,495	\$ 25,737,123	\$ 22,728,745	\$ 3,008,378
3	\$ 959,293	\$ 1,605,354	\$ 1,936,859	\$ 1,618,912	\$ 1,294,140	\$ 880,852	\$ 294,012	\$ 44,953	\$ 25,363	\$ 4,155	\$ 122,439	\$ 593,381	\$ 9,379,713	\$ 8,295,411	\$ 1,084,302
4	\$ 6,959	\$ 11,013	\$ 13,293	\$ 11,924	\$ 8,869	\$ 6,488	\$ 1,936	\$ 709	\$ 1,972	\$ 323	\$ 1,225	\$ 3,993	\$ 68,706	\$ 58,547	\$ 10,159
5	\$ 20,141	\$ 28,594	\$ 34,334	\$ 30,592	\$ 23,200	\$ 20,188	\$ 1,309	\$ 4,977	\$ 2,782	\$ 456	\$ 6,104	\$ -	\$ 177,676	\$ 162,049	\$ 15,627
6	\$ 536,957	\$ 900,558	\$ 1,085,973	\$ 963,483	\$ 726,458	\$ 493,209	\$ 166,536	\$ 25,501	\$ 7,841	\$ 1,284	\$ 68,597	\$ 333,372	\$ 5,249,769	\$ 4,646,638	\$ 603,131
7	\$ 82,980	\$ 129,022	\$ 155,334	\$ 140,821	\$ 104,296	\$ 78,129	\$ 23,618	\$ 10,516	\$ 8,404	\$ 1,377	\$ 16,305	\$ 42,081	\$ 792,864	\$ 690,582	\$ 102,281
8	\$ 543,748	\$ 910,699	\$ 1,098,179	\$ 915,044	\$ 734,670	\$ 499,672	\$ 168,387	\$ 26,624	\$ 11,118	\$ 1,821	\$ 70,165	\$ 337,061	\$ 5,317,189	\$ 4,702,013	\$ 615,176
9	\$ 176,897	\$ 294,504	\$ 365,085	\$ 297,898	\$ 237,613	\$ 162,894	\$ 54,411	\$ 9,816	\$ 6,190	\$ 1,014	\$ 23,828	\$ 108,917	\$ 1,729,067	\$ 1,524,891	\$ 204,176
10	\$ 35,393	\$ 107,732	\$ 146,035	\$ 116,064	\$ 72,583	\$ 10,070	\$ -	\$ -	\$ 82,118	\$ 13,451	\$ -	\$ -	\$ 583,447	\$ 487,878	\$ 95,569
11	\$ 8,855	\$ 14,752	\$ 17,791	\$ 14,916	\$ 11,907	\$ 8,160	\$ 2,723	\$ 1,551	\$ 40	\$ 6	\$ 4,027	\$ 5,459	\$ 86,282	\$ 76,360	\$ 9,903
12	\$ 30,901	\$ 51,699	\$ 62,334	\$ 52,013	\$ 41,703	\$ 28,414	\$ 9,559	\$ 1,677	\$ 798	\$ 131	\$ 2,968	\$ 3,645	\$ 302,258	\$ 267,063	\$ 35,194
13	\$ 12,741	\$ 19,686	\$ 23,706	\$ 21,662	\$ 15,910	\$ 12,015	\$ 3,571	\$ 1,677	\$ 2,960	\$ 485	\$ 2,558	\$ 3,645	\$ 120,618	\$ 105,721	\$ 14,897
14	\$ 137,577	\$ 229,590	\$ 276,638	\$ 231,630	\$ 185,234	\$ 126,586	\$ 42,435	\$ 7,279	\$ 968	\$ 159	\$ 18,225	\$ 84,932	\$ 1,341,452	\$ 1,187,454	\$ 153,998
15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464	\$ 76	\$ 416	\$ 321	\$ 1,278	\$ -	\$ 1,278
16	\$ 59,956	\$ 101,839	\$ 123,366	\$ 102,951	\$ 81,654	\$ 54,352	\$ 16,065	\$ -	\$ 599	\$ 917	\$ 4,882	\$ 35,224	\$ 586,805	\$ 524,119	\$ 62,687
17	\$ 2,612,396	\$ 4,405,042	\$ 5,329,129	\$ 4,462,911	\$ 3,538,238	\$ 2,381,028	\$ 784,562	\$ 134,086	\$ 156,617	\$ 25,654	\$ 339,964	\$ 1,567,495	\$ 25,737,123	\$ 22,728,745	\$ 3,008,378
18	\$ 966,252	\$ 1,616,367	\$ 1,950,152	\$ 1,630,837	\$ 1,303,010	\$ 887,340	\$ 295,948	\$ 45,662	\$ 27,335	\$ 4,478	\$ 123,664	\$ 597,374	\$ 9,448,418	\$ 8,353,957	\$ 1,094,461
19	\$ 280,017	\$ 452,120	\$ 544,753	\$ 474,311	\$ 365,110	\$ 261,211	\$ 79,338	\$ 25,309	\$ 17,376	\$ 2,846	\$ 46,237	\$ 150,978	\$ 2,699,607	\$ 2,377,523	\$ 322,085
20	\$ 1,116,097	\$ 1,919,990	\$ 2,330,188	\$ 1,934,591	\$ 1,533,711	\$ 1,002,951	\$ 334,922	\$ 52,125	\$ 101,077	\$ 16,557	\$ 138,762	\$ 670,433	\$ 11,150,404	\$ 9,836,529	\$ 1,313,876
21	\$ 21,596	\$ 34,438	\$ 41,497	\$ 36,578	\$ 27,817	\$ 20,175	\$ 6,294	\$ 2,159	\$ 3,464	\$ 567	\$ 4,167	\$ 9,426	\$ 208,178	\$ 182,101	\$ 26,077
22	\$ 228,433	\$ 383,127	\$ 462,539	\$ 386,594	\$ 308,591	\$ 209,352	\$ 68,059	\$ 8,830	\$ 7,365	\$ 1,206	\$ 27,133	\$ 139,285	\$ 2,230,515	\$ 1,978,636	\$ 251,879
23	\$ 7,939%	17.428%	32.780%	17.924%	12.523%	5.489%	1.606%	0.189%	0.231%	0.026%	0.574%	3.291%	100.000%	94.082%	5.918%
24	\$ 124,173	\$ 272,592	\$ 512,710	\$ 280,348	\$ 195,867	\$ 85,846	\$ 25,125	\$ 2,961	\$ 3,619	\$ 411	\$ 8,977	\$ 51,469	\$ 1,564,100	\$ 1,471,537	\$ 92,563
25	\$ 672	\$ 1,476	\$ 2,776	\$ 1,518	\$ 1,060	\$ 465	\$ 136	\$ 16	\$ 20	\$ 2	\$ 49	\$ 279	\$ 8,468	\$ 7,967	\$ 501
26	\$ 2,175	\$ 4,775	\$ 8,982	\$ 4,911	\$ 3,431	\$ 1,504	\$ 440	\$ 52	\$ 63	\$ 7	\$ 157	\$ 902	\$ 27,401	\$ 25,780	\$ 1,622
27	\$ 69,668	\$ 152,941	\$ 287,662	\$ 157,292	\$ 109,893	\$ 48,165	\$ 14,097	\$ 1,662	\$ 2,031	\$ 230	\$ 5,037	\$ 28,877	\$ 877,554	\$ 825,621	\$ 51,933
28	\$ 11,346	\$ 24,908	\$ 46,848	\$ 25,616	\$ 17,897	\$ 7,844	\$ 2,296	\$ 271	\$ 331	\$ 38	\$ 820	\$ 4,703	\$ 142,917	\$ 134,459	\$ 8,458
29	\$ 68,882	\$ 151,214	\$ 284,414	\$ 155,517	\$ 108,653	\$ 47,621	\$ 13,938	\$ 1,643	\$ 2,008	\$ 228	\$ 4,980	\$ 28,551	\$ 867,648	\$ 816,301	\$ 51,347
30	\$ 7,293	\$ 16,011	\$ 30,115	\$ 16,467	\$ 11,505	\$ 5,042	\$ 1,476	\$ 174	\$ 213	\$ 24	\$ 527	\$ 3,023	\$ 91,870	\$ 86,433	\$ 5,437
31	\$ 22,730	\$ 49,899	\$ 93,853	\$ 51,319	\$ 35,854	\$ 15,714	\$ 4,599	\$ 542	\$ 663	\$ 75	\$ 1,643	\$ 9,422	\$ 286,314	\$ 269,370	\$ 16,944
32	\$ 336	\$ 738	\$ 1,388	\$ 759	\$ 530	\$ 232	\$ 68	\$ 8	\$ 10	\$ 1	\$ 24	\$ 139	\$ 4,234	\$ 3,983	\$ 251
33	\$ 1,788	\$ 3,926	\$ 7,385	\$ 4,038	\$ 2,821	\$ 1,236	\$ 362	\$ 43	\$ 52	\$ 6	\$ 129	\$ 741	\$ 22,528	\$ 21,195	\$ 1,333
34	\$ 2,004	\$ 4,400	\$ 8,275	\$ 4,525	\$ 3,161	\$ 1,386	\$ 406	\$ 48	\$ 58	\$ 7	\$ 145	\$ 831	\$ 25,244	\$ 23,750	\$ 1,494
35	\$ 14,853	\$ 32,607	\$ 61,329	\$ 33,535	\$ 23,429	\$ 10,269	\$ 3,005	\$ 354	\$ 433	\$ 49	\$ 1,074	\$ 6,157	\$ 187,094	\$ 176,022	\$ 11,072
36	\$ 190	\$ 418	\$ 786	\$ 430	\$ 300	\$ 132	\$ 38	\$ 5	\$ 6	\$ 1	\$ 14	\$ 79	\$ 2,397	\$ 2,255	\$ 142
37	\$ 3,824	\$ 8,395	\$ 15,791	\$ 8,634	\$ 6,032	\$ 2,644	\$ 774	\$ 91	\$ 111	\$ 13	\$ 276	\$ 1,585	\$ 48,172	\$ 45,321	\$ 2,851
38	\$ 329,937	\$ 724,299	\$ 1,362,314	\$ 744,909	\$ 520,435	\$ 228,101	\$ 66,759	\$ 7,869	\$ 9,617	\$ 1,091	\$ 23,853	\$ 136,758	\$ 4,155,941	\$ 3,909,994	\$ 245,947
39	\$ 124,845	\$ 274,068	\$ 515,486	\$ 281,866	\$ 196,928	\$ 86,311	\$ 25,261	\$ 2,977	\$ 3,639	\$ 413	\$ 9,026	\$ 51,748	\$ 1,572,568	\$ 1,479,504	\$ 93,064
40	\$ 20,815	\$ 45,694	\$ 85,945	\$ 46,994	\$ 32,833	\$ 14,390	\$ 4,212	\$ 496	\$ 607	\$ 69	\$ 1,505	\$ 8,628	\$ 262,188	\$ 246,672	\$ 15,516
41	\$ 161,280	\$ 354,053	\$ 665,929	\$ 364,128	\$ 254,400	\$ 111,501	\$ 32,633	\$ 3,846	\$ 4,701	\$ 533	\$ 11,660	\$ 66,850	\$ 2,031,516	\$ 1,911,292	\$ 120,224
42	\$ 2,531	\$ 5,555	\$ 10,449	\$ 5,713	\$ 3,992	\$ 1,749	\$ 512	\$ 60	\$ 74	\$ 8	\$ 183	\$ 1,049	\$ 31,875	\$ 29,988	\$ 1,886
43	\$ 20,466	\$ 44,928	\$ 84,505	\$ 46,207	\$ 32,283	\$ 14,149	\$ 4,141	\$ 488	\$ 597	\$ 68	\$ 1,480	\$ 8,483	\$ 257,794	\$ 242,538	\$ 15,256

**32 REMAINING PIPELINE DEMAND**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
33	\$ 7,939%	17.428%	32.780%	17.924%	12.523%	5.489%	1.606%	0.189%	0.231%	0.026%	0.574%	3.291%	100.000%	94.082%	5.918%
34	\$ 124,173	\$ 272,592	\$ 512,710	\$ 280,348	\$ 195,867	\$ 85,846	\$ 25,125	\$ 2,961	\$ 3,619	\$ 411	\$ 8,977	\$ 51,469	\$ 1,564,100	\$ 1,471,537	\$ 92,563
35	\$ 672	\$ 1,476	\$ 2,776	\$ 1,518	\$ 1,060	\$ 465	\$ 136	\$ 16	\$ 20	\$ 2	\$ 49	\$ 279	\$ 8,468	\$ 7,967	\$ 501
36	\$ 2,175	\$ 4,775	\$ 8,982	\$ 4,911	\$ 3,431	\$ 1,504	\$ 440	\$ 52	\$ 63	\$ 7	\$ 157	\$ 902	\$ 27,401	\$ 25,780	\$ 1,622
37	\$ 69,668	\$ 152,941	\$ 287,662	\$ 157,292	\$ 109,893	\$ 48,165	\$ 14,097	\$ 1,662	\$ 2,031	\$ 230	\$ 5,037	\$ 28,877	\$ 877,554	\$ 825,621	\$ 51,933
38	\$ 11,346	\$ 24,908	\$ 46,848	\$ 25,616	\$ 17,897	\$ 7,844	\$ 2,296	\$ 271	\$ 331	\$ 38	\$ 820	\$ 4,703	\$ 142,917	\$ 134,459	\$ 8,458
39	\$ 68,882	\$ 151,214	\$ 284,414	\$ 155,517	\$ 108,653	\$ 47,621	\$ 13,938	\$ 1,643	\$ 2,008	\$ 228	\$ 4,980	\$ 28,551	\$ 867,648	\$ 816,301	\$ 51,347
40	\$ 7,293	\$ 16,011	\$ 30,115	\$ 16,467	\$ 11,505	\$ 5,042	\$ 1,476	\$ 174	\$ 213	\$ 24	\$ 527	\$ 3,023	\$ 91,870	\$ 86,433	\$ 5,437
41	\$ 22,730	\$ 49,899	\$ 93,853	\$ 51,319	\$ 35,854	\$ 15,714	\$ 4,599	\$ 542	\$ 663	\$ 75	\$ 1,643	\$ 9,422	\$ 286,314	\$ 269,370	\$ 16,944
42	\$ 336	\$ 738	\$ 1,388	\$ 759	\$ 530	\$ 232	\$ 68	\$ 8	\$ 10	\$ 1	\$ 24	\$ 139	\$ 4,234	\$ 3,983	\$ 251
43	\$ 1,788	\$ 3,926	\$ 7,385	\$ 4,038	\$ 2,821	\$ 1,236	\$ 362	\$ 43	\$ 52	\$ 6	\$ 129	\$ 741	\$ 22,528	\$ 21,195	\$ 1,333
44	\$ 2,004	\$ 4,400	\$ 8,275	\$ 4,525	\$ 3,161	\$ 1,386	\$ 406	\$ 48	\$ 58	\$ 7	\$ 145	\$ 831	\$ 25,244	\$ 23,750	\$ 1,494
45	\$ 14,853	\$ 32,607	\$ 61,329	\$ 33,535	\$ 23,429	\$ 10,269	\$ 3,005	\$ 354	\$ 433	\$ 49	\$ 1,074	\$ 6,157	\$ 187,094	\$ 176,022	\$ 11,072
46	\$ 190	\$ 418	\$ 786	\$ 430	\$ 300	\$ 132	\$ 38	\$ 5	\$ 6	\$ 1	\$ 14	\$ 79	\$ 2,397	\$ 2,255	\$ 142
47	\$ 3,824	\$ 8,395	\$ 15,791	\$ 8,634	\$ 6,032	\$ 2,644	\$ 774	\$ 91	\$ 111	\$ 13	\$ 276	\$ 1,585	\$ 48,172	\$ 45,321	\$ 2,851
48	\$ 329,937	\$ 724,299	\$ 1,362,314	\$ 744,909	\$ 520,435	\$ 228,101	\$ 66,759	\$ 7,869	\$ 9,617	\$ 1,091	\$ 23,853	\$ 136,758	\$ 4,155,941	\$ 3,909,994	\$ 245,947
49	\$ 124,845	\$ 274,068	\$ 515,486	\$ 281,866	\$ 196,928	\$ 86,311	\$ 25,261	\$ 2,977	\$ 3,639	\$					

Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Allocator (SMBA) Calculations  
**REMAINING COSTS**

1 PEAKING AND STORAGE DEMAND

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
2	7.9399%	17.4288%	32.7800%	17.9244%	12.5233%	5.4899%	1.6066%	0.1899%	0.2311%	0.0266%	0.5744%	3.2911%	100.0000%	94.0822%	5.9188%
3	\$ 255,343	\$ 560,545	\$ 1,054,314	\$ 576,495	\$ 402,772	\$ 176,530	\$ 51,666	\$ 6,090	\$ 7,443	\$ 845	\$ 18,460	\$ 105,839	\$ 3,216,342	\$ 3,025,999	\$ 190,342
4	\$ 1,382	\$ 3,035	\$ 5,708	\$ 3,121	\$ 2,181	\$ 956	\$ 280	\$ 33	\$ 40	\$ 5	\$ 100	\$ 573	\$ 17,413	\$ 16,383	\$ 1,031
5	\$ 4,473	\$ 9,820	\$ 18,470	\$ 10,099	\$ 7,056	\$ 3,093	\$ 905	\$ 107	\$ 130	\$ 15	\$ 323	\$ 1,854	\$ 56,346	\$ 53,012	\$ 3,335
6	\$ 143,263	\$ 314,500	\$ 591,534	\$ 323,449	\$ 225,980	\$ 99,044	\$ 28,988	\$ 3,417	\$ 4,176	\$ 474	\$ 10,357	\$ 59,382	\$ 1,804,562	\$ 1,697,768	\$ 106,793
7	\$ 23,332	\$ 51,219	\$ 96,336	\$ 52,676	\$ 36,803	\$ 16,130	\$ 4,721	\$ 556	\$ 680	\$ 77	\$ 1,687	\$ 9,671	\$ 283,888	\$ 276,496	\$ 17,392
8	\$ 141,645	\$ 310,950	\$ 584,856	\$ 319,798	\$ 223,429	\$ 97,926	\$ 28,660	\$ 3,378	\$ 4,129	\$ 469	\$ 10,240	\$ 58,712	\$ 1,784,192	\$ 1,678,604	\$ 105,588
9	\$ 14,998	\$ 32,924	\$ 61,927	\$ 33,861	\$ 23,657	\$ 10,369	\$ 3,035	\$ 358	\$ 437	\$ 50	\$ 1,084	\$ 6,217	\$ 188,916	\$ 177,736	\$ 11,180
10	\$ 46,741	\$ 102,610	\$ 192,996	\$ 105,529	\$ 73,729	\$ 32,314	\$ 9,458	\$ 1,115	\$ 1,362	\$ 155	\$ 3,379	\$ 19,374	\$ 588,762	\$ 553,919	\$ 34,843
11	\$ 691	\$ 1,517	\$ 2,854	\$ 1,561	\$ 1,090	\$ 478	\$ 140	\$ 16	\$ 20	\$ 2	\$ 50	\$ 287	\$ 8,707	\$ 8,191	\$ 515
12	\$ 3,678	\$ 8,074	\$ 15,185	\$ 8,303	\$ 5,801	\$ 2,543	\$ 744	\$ 88	\$ 107	\$ 12	\$ 266	\$ 1,524	\$ 46,326	\$ 43,584	\$ 2,742
13	\$ 4,121	\$ 9,047	\$ 17,016	\$ 9,304	\$ 6,501	\$ 2,849	\$ 834	\$ 98	\$ 120	\$ 14	\$ 298	\$ 1,708	\$ 51,911	\$ 48,839	\$ 3,072
14	\$ 30,544	\$ 67,051	\$ 126,115	\$ 68,959	\$ 48,179	\$ 21,116	\$ 6,180	\$ 728	\$ 890	\$ 101	\$ 2,208	\$ 12,660	\$ 384,732	\$ 361,964	\$ 22,768
15	\$ 391	\$ 859	\$ 1,615	\$ 883	\$ 617	\$ 270	\$ 79	\$ 9	\$ 11	\$ 1	\$ 28	\$ 162	\$ 4,928	\$ 4,637	\$ 292
16	\$ 7,864	\$ 17,264	\$ 32,471	\$ 17,755	\$ 12,405	\$ 5,437	\$ 1,591	\$ 188	\$ 229	\$ 26	\$ 569	\$ 3,260	\$ 99,058	\$ 93,196	\$ 5,862
17	\$ 678,466	\$ 1,489,415	\$ 2,801,398	\$ 1,531,795	\$ 1,070,199	\$ 469,055	\$ 137,280	\$ 16,181	\$ 19,776	\$ 2,244	\$ 49,050	\$ 281,223	\$ 8,546,082	\$ 8,040,327	\$ 505,754
18	\$ 256,725	\$ 563,580	\$ 1,060,022	\$ 579,616	\$ 404,953	\$ 177,486	\$ 51,946	\$ 6,123	\$ 7,483	\$ 849	\$ 18,560	\$ 106,412	\$ 3,233,755	\$ 3,042,382	\$ 191,373
19	\$ 42,803	\$ 93,963	\$ 176,733	\$ 96,637	\$ 67,516	\$ 29,592	\$ 8,661	\$ 1,021	\$ 1,248	\$ 142	\$ 3,094	\$ 17,742	\$ 539,151	\$ 507,244	\$ 31,907
20	\$ 331,649	\$ 728,059	\$ 1,363,386	\$ 748,776	\$ 523,137	\$ 229,285	\$ 67,106	\$ 7,909	\$ 9,667	\$ 1,097	\$ 23,977	\$ 137,468	\$ 4,177,515	\$ 3,930,291	\$ 247,224
21	\$ 5,204	\$ 11,423	\$ 21,486	\$ 11,748	\$ 8,208	\$ 3,598	\$ 1,053	\$ 124	\$ 152	\$ 17	\$ 376	\$ 2,157	\$ 65,546	\$ 61,667	\$ 3,879
22	\$ 42,085	\$ 92,389	\$ 173,771	\$ 95,018	\$ 66,385	\$ 29,096	\$ 8,516	\$ 1,004	\$ 1,227	\$ 139	\$ 3,043	\$ 17,444	\$ 530,116	\$ 498,744	\$ 31,372

30 REMAINING CAPACITY RELEASE COSTS BY CLASS

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
31	7.9399%	17.4288%	32.7800%	17.9244%	12.5233%	5.4899%	1.6066%	0.1899%	0.2311%	0.0266%	0.5744%	3.2911%	100.0000%	94.0822%	5.9188%
32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Allocator (SMBA) Calculations  
**REMAINING COSTS**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
1 REMAINING INTERRUPTIBLE MARGINS BY CLASS															
2															
3															
4															
5 MONTHLY P&S Total	7.939%	17.428%	32.780%	17.924%	12.523%	5.489%	1.606%	0.189%	0.231%	0.026%	0.574%	3.291%	100.000%	94.082%	5.918%
6	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
7 Res Heat	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
8 Res General	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9 G50 Low Annual-Low Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
10 G40 Low Annual-High Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
11 G51 Med Annual-Low Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
12 G41 Med Annual-High Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
13 G52 High Annual-Low Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
14 G42 High Annual-High Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
15 Non-Grandfathered T50 Low Annual-Low Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Non-Grandfathered T40 Low Annual-High Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
17 Non-Grandfathered T51 Med Annual-Low Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
18 Non-Grandfathered T41 Med Annual-High Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
19 Non-Grandfathered T52 High Annual-Low Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
20 Non-Grandfathered T42 High Annual-High Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
21	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
22 TOTAL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
23	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
24 SALES HLF CLASSES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
25 SALES LLF CLASSES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
26 Non-Grandfathered HLF CLASSES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
27 Non-Grandfathered LLF CLASSES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
28	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
29	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
30 REMAINING OFF SYSTEM REVENUES															
31															
32															
33															
34 MONTHLY DEMAND %	7.939%	17.428%	32.780%	17.924%	12.523%	5.489%	1.606%	0.189%	0.231%	0.026%	0.574%	3.291%	100.000%	94.082%	5.918%
35	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
36 Res Heat	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
37 Res General	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
38 G50 Low Annual-Low Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
39 G40 Low Annual-High Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
40 G51 Med Annual-Low Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
41 G41 Med Annual-High Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
42 G52 High Annual-Low Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
43 G42 High Annual-High Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
44 Non-Grandfathered T50 Low Annual-Low Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
45 Non-Grandfathered T40 Low Annual-High Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
46 Non-Grandfathered T51 Med Annual-Low Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
47 Non-Grandfathered T41 Med Annual-High Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
48 Non-Grandfathered T52 High Annual-Low Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
49 Non-Grandfathered T42 High Annual-High Winter	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
50	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
51 TOTAL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
52	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
53 Residential	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
54 SALES HLF CLASSES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
55 SALES LLF CLASSES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
56 Non-Grandfathered HLF CLASSES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
57 Non-Grandfathered LLF CLASSES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Allocator (SMBA) Calculations  
**REMAINING COSTS**

**REMAINING A&G BY CLASS**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
1 MONTHLY DEMAND %	7.939%	17.428%	32.780%	17.924%	12.523%	5.489%	1.606%	0.189%	0.231%	0.026%	0.574%	3.291%	100.000%	94.082%	5.918%
2 Res Heat	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Res General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 G50 Low Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 G40 Low Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 G40 Low Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 G51 Med Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 G41 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 G52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 G42 High Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Non-Grandfathered T50 Low Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Non-Grandfathered T40 Low Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Non-Grandfathered T51 Med Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Non-Grandfathered T41 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Non-Grandfathered T52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Non-Grandfathered T42 High Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 SALES HLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 SALES LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Non-Grandfathered HLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Non-Grandfathered LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Non-Grandfathered LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 Non-Grandfathered LLF CLASSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 TOTAL REMAINING DEMAND COSTS BY CLASS BY MONTH	\$ 379,515	\$ 833,137	\$ 1,567,024	\$ 856,844	\$ 598,640	\$ 262,377	\$ 76,791	\$ 9,051	\$ 11,062	\$ 1,255	\$ 27,437	\$ 157,308	\$ 4,780,441	\$ 4,497,536	\$ 282,905
26 Res Heat	\$ 2,055	\$ 4,511	\$ 8,484	\$ 4,639	\$ 3,241	\$ 1,420	\$ 416	\$ 324	\$ 60	\$ 7	\$ 149	\$ 852	\$ 25,881	\$ 24,349	\$ 1,532
27 Res General	\$ 6,649	\$ 14,596	\$ 27,452	\$ 15,011	\$ 10,487	\$ 4,597	\$ 1,345	\$ 1,517	\$ 194	\$ 22	\$ 481	\$ 2,756	\$ 83,747	\$ 78,791	\$ 4,956
28 G40 Low Annual-High Winter	\$ 212,931	\$ 467,440	\$ 878,195	\$ 480,741	\$ 335,873	\$ 147,209	\$ 43,084	\$ 5,078	\$ 6,207	\$ 704	\$ 15,394	\$ 88,259	\$ 2,682,116	\$ 2,523,389	\$ 158,727
29 G51 Med Annual-Low Winter	\$ 34,678	\$ 76,127	\$ 143,184	\$ 78,293	\$ 54,700	\$ 23,974	\$ 7,017	\$ 827	\$ 1,011	\$ 115	\$ 2,507	\$ 14,374	\$ 436,805	\$ 410,955	\$ 25,850
30 G41 Med Annual-High Winter	\$ 210,527	\$ 462,164	\$ 869,271	\$ 475,314	\$ 332,082	\$ 145,547	\$ 42,598	\$ 5,021	\$ 6,137	\$ 696	\$ 15,220	\$ 87,263	\$ 2,651,840	\$ 2,494,905	\$ 156,935
31 G52 High Annual-Low Winter	\$ 22,291	\$ 48,935	\$ 92,041	\$ 50,328	\$ 35,162	\$ 15,411	\$ 4,510	\$ 532	\$ 650	\$ 74	\$ 1,612	\$ 9,240	\$ 280,786	\$ 264,169	\$ 16,617
32 G42 High Annual-High Winter	\$ 69,471	\$ 152,508	\$ 286,849	\$ 156,848	\$ 109,583	\$ 48,029	\$ 14,057	\$ 1,657	\$ 2,025	\$ 230	\$ 5,023	\$ 28,796	\$ 875,075	\$ 823,289	\$ 51,787
33 Non-Grandfathered T50 Low Annual-Low Winter	\$ 1,027	\$ 2,255	\$ 4,242	\$ 2,319	\$ 1,621	\$ 710	\$ 208	\$ 25	\$ 30	\$ 3	\$ 74	\$ 426	\$ 12,941	\$ 12,175	\$ 766
34 Non-Grandfathered T40 Low Annual-High Winter	\$ 5,466	\$ 12,000	\$ 22,570	\$ 13,341	\$ 8,622	\$ 3,779	\$ 1,106	\$ 130	\$ 159	\$ 18	\$ 395	\$ 2,266	\$ 68,854	\$ 64,779	\$ 4,075
35 Non-Grandfathered T51 Med Annual-Low Winter	\$ 6,125	\$ 13,447	\$ 25,291	\$ 13,829	\$ 9,662	\$ 4,235	\$ 1,239	\$ 146	\$ 179	\$ 20	\$ 443	\$ 2,539	\$ 77,155	\$ 72,589	\$ 4,566
36 Non-Grandfathered T41 Med Annual-High Winter	\$ 45,397	\$ 99,658	\$ 187,444	\$ 102,494	\$ 71,608	\$ 31,385	\$ 9,186	\$ 1,063	\$ 1,323	\$ 150	\$ 3,282	\$ 18,817	\$ 571,986	\$ 537,986	\$ 33,841
37 Non-Grandfathered T52 High Annual-Low Winter	\$ 582	\$ 1,277	\$ 2,401	\$ 1,313	\$ 917	\$ 402	\$ 118	\$ 14	\$ 17	\$ 2	\$ 42	\$ 241	\$ 7,325	\$ 6,891	\$ 433
38 Non-Grandfathered T42 High Annual-High Winter	\$ 11,688	\$ 25,659	\$ 48,262	\$ 26,389	\$ 18,437	\$ 8,081	\$ 2,365	\$ 279	\$ 341	\$ 39	\$ 845	\$ 4,845	\$ 147,229	\$ 138,516	\$ 8,713
39 TOTAL	\$ 1,008,403	\$ 2,213,714	\$ 4,163,711	\$ 2,276,704	\$ 1,590,634	\$ 697,156	\$ 204,040	\$ 24,049	\$ 29,393	\$ 3,335	\$ 72,903	\$ 417,981	\$ 12,702,023	\$ 11,950,321	\$ 751,702
40 Residential	\$ 381,570	\$ 837,648	\$ 1,575,508	\$ 861,483	\$ 601,881	\$ 263,797	\$ 77,207	\$ 9,100	\$ 11,122	\$ 1,262	\$ 27,586	\$ 158,160	\$ 4,806,323	\$ 4,521,886	\$ 284,437
41 SALES HLF CLASSES	\$ 63,618	\$ 139,658	\$ 262,678	\$ 143,632	\$ 100,349	\$ 43,982	\$ 12,872	\$ 1,517	\$ 1,854	\$ 210	\$ 4,599	\$ 26,369	\$ 801,339	\$ 753,916	\$ 47,423
42 SALES LLF CLASSES	\$ 492,930	\$ 1,082,112	\$ 2,035,315	\$ 1,112,903	\$ 777,537	\$ 340,785	\$ 99,739	\$ 11,756	\$ 14,368	\$ 1,630	\$ 35,637	\$ 204,318	\$ 6,209,031	\$ 5,841,583	\$ 367,448
43 Non-Grandfathered HLF CLASSES	\$ 7,734	\$ 16,978	\$ 31,934	\$ 17,462	\$ 12,200	\$ 5,347	\$ 1,565	\$ 184	\$ 225	\$ 26	\$ 559	\$ 3,206	\$ 97,421	\$ 91,655	\$ 5,765
44 Non-Grandfathered LLF CLASSES	\$ 62,551	\$ 137,317	\$ 259,276	\$ 141,225	\$ 98,667	\$ 43,245	\$ 12,657	\$ 1,492	\$ 1,823	\$ 207	\$ 4,522	\$ 25,927	\$ 787,910	\$ 741,281	\$ 46,628
45															
46															
47															
48															
49															
50															
51															
52															
53															
54															



**Northern Utilities - NEW HAMPSHIRE DIVISION**  
**Simplified Market Based Allocator (SMBA) Calculations**  
**REMAINING COSTS**

**REMAINING TOTAL COSTS BY CLASS**

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
1 Res Heat	\$ 1,338,808	\$ 2,438,491	\$ 3,503,883	\$ 2,475,756	\$ 1,892,780	\$ 1,143,228	\$ 370,803	\$ 54,004	\$ 36,426	\$ 5,410	\$ 149,876	\$ 750,689	\$ 14,160,154	\$ 12,792,947	\$ 1,367,207
2 Res General	\$ 9,014	\$ 15,523	\$ 21,777	\$ 16,563	\$ 12,110	\$ 7,908	\$ 2,352	\$ 758	\$ 2,032	\$ 330	\$ 1,374	\$ 4,845	\$ 94,587	\$ 82,896	\$ 11,691
3 G50 Low Annual-Low Winter	\$ 26,789	\$ 43,190	\$ 61,788	\$ 50,603	\$ 33,688	\$ 24,785	\$ 2,654	\$ 5,136	\$ 2,975	\$ 1,989	\$ 6,585	\$ 21,756	\$ 261,424	\$ 240,841	\$ 20,583
4 G40 Low Annual-High Winter	\$ 749,888	\$ 1,367,998	\$ 1,965,168	\$ 1,364,224	\$ 1,062,331	\$ 640,418	\$ 209,620	\$ 30,579	\$ 14,047	\$ 1,989	\$ 83,991	\$ 421,631	\$ 7,931,865	\$ 7,170,027	\$ 761,858
5 G51 Med Annual-Low Winter	\$ 117,657	\$ 205,149	\$ 298,519	\$ 219,114	\$ 158,996	\$ 102,103	\$ 30,635	\$ 11,343	\$ 9,415	\$ 1,491	\$ 18,812	\$ 56,435	\$ 1,229,629	\$ 1,101,537	\$ 128,131
6 G41 Med Annual-High Winter	\$ 754,275	\$ 1,372,863	\$ 1,967,450	\$ 1,390,358	\$ 1,066,752	\$ 645,219	\$ 210,984	\$ 31,645	\$ 17,255	\$ 2,518	\$ 85,385	\$ 424,324	\$ 7,969,029	\$ 7,196,917	\$ 772,111
7 G52 High Annual-Low Winter	\$ 199,188	\$ 343,440	\$ 447,126	\$ 348,226	\$ 272,775	\$ 178,305	\$ 58,922	\$ 10,348	\$ 6,840	\$ 1,088	\$ 25,440	\$ 118,157	\$ 2,009,853	\$ 1,789,060	\$ 220,793
8 G42 High Annual-High Winter	\$ 104,865	\$ 260,241	\$ 432,884	\$ 272,912	\$ 182,166	\$ 98,099	\$ 14,057	\$ 1,657	\$ 84,143	\$ 13,681	\$ 5,023	\$ 28,796	\$ 1,458,522	\$ 1,311,167	\$ 147,355
9 Non-Grandfathered T50 Low Annual-Low Winter	\$ 9,882	\$ 17,007	\$ 22,033	\$ 17,236	\$ 13,527	\$ 8,770	\$ 2,931	\$ 506	\$ 70	\$ 10	\$ 1,267	\$ 5,885	\$ 99,223	\$ 88,555	\$ 10,668
10 Non-Grandfathered T50 Low Annual-High Winter	\$ 36,367	\$ 63,698	\$ 84,904	\$ 64,354	\$ 50,325	\$ 32,193	\$ 10,665	\$ 1,681	\$ 957	\$ 149	\$ 4,422	\$ 21,394	\$ 371,111	\$ 331,842	\$ 39,269
11 Non-Grandfathered T51 Med Annual-Low Winter	\$ 18,867	\$ 33,133	\$ 48,998	\$ 35,491	\$ 25,752	\$ 16,250	\$ 4,810	\$ 3,139	\$ 2,291	\$ 505	\$ 3,001	\$ 6,184	\$ 19,773	\$ 17,810	\$ 1,963
12 Non-Grandfathered T51 Med Annual-High Winter	\$ 182,973	\$ 329,248	\$ 464,282	\$ 334,124	\$ 256,842	\$ 157,971	\$ 51,621	\$ 8,362	\$ 2,344	\$ 309	\$ 21,507	\$ 103,749	\$ 1,913,278	\$ 1,725,440	\$ 187,838
13 Non-Grandfathered T52 High Annual-Low Winter	\$ 582	\$ 1,277	\$ 2,401	\$ 1,313	\$ 907	\$ 402	\$ 118	\$ 14	\$ 481	\$ 78	\$ 458	\$ 562	\$ 8,603	\$ 6,891	\$ 1,711
14 Non-Grandfathered T42 High Annual-High Winter	\$ 71,645	\$ 127,498	\$ 171,628	\$ 129,340	\$ 100,917	\$ 62,433	\$ 18,430	\$ 279	\$ 590	\$ 956	\$ 5,727	\$ 40,069	\$ 734,035	\$ 662,635	\$ 71,400
15															
16 TOTAL	\$ 3,620,799	\$ 6,618,755	\$ 9,492,841	\$ 6,739,615	\$ 5,128,872	\$ 3,078,184	\$ 988,601	\$ 158,135	\$ 186,010	\$ 28,990	\$ 412,868	\$ 1,985,476	\$ 38,439,146	\$ 34,679,067	\$ 3,760,079
17 Residential	\$ 1,347,822	\$ 2,454,014	\$ 3,525,660	\$ 2,492,319	\$ 1,904,890	\$ 1,151,137	\$ 373,155	\$ 54,762	\$ 38,458	\$ 5,740	\$ 151,250	\$ 755,534	\$ 15,995,501	\$ 14,449,841	\$ 1,545,660
18 SALES HLF CLASSES	\$ 343,635	\$ 591,778	\$ 807,431	\$ 617,943	\$ 466,459	\$ 305,193	\$ 92,211	\$ 26,827	\$ 19,230	\$ 3,057	\$ 50,837	\$ 177,347	\$ 3,500,946	\$ 3,131,438	\$ 369,508
19 SALES LLF CLASSES	\$ 1,609,027	\$ 3,001,102	\$ 4,365,503	\$ 3,047,494	\$ 2,311,249	\$ 1,343,737	\$ 434,661	\$ 63,861	\$ 115,445	\$ 18,187	\$ 174,399	\$ 874,751	\$ 31,519,590	\$ 28,471,058	\$ 3,048,531
20 Non-Grandfathered HLF CLASSES	\$ 29,330	\$ 51,417	\$ 73,432	\$ 54,040	\$ 40,016	\$ 25,522	\$ 7,859	\$ 2,344	\$ 3,689	\$ 593	\$ 4,726	\$ 12,631	\$ 305,599	\$ 273,756	\$ 31,843
21 Non-Grandfathered LLF CLASSES	\$ 290,985	\$ 520,444	\$ 720,815	\$ 527,819	\$ 407,258	\$ 252,596	\$ 80,716	\$ 10,322	\$ 9,188	\$ 1,413	\$ 31,656	\$ 165,212	\$ 3,018,424	\$ 2,719,918	\$ 298,507
22															
23															
24															
25															
26 TOTAL REMAINING COMMODITY COSTS INCLUDING INTERRUPTIBLE	\$ 2,621,610	\$ 4,405,042	\$ 5,329,129	\$ 4,462,911	\$ 3,538,238	\$ 2,392,661	\$ 784,562	\$ 134,086	\$ 156,617	\$ 25,654	\$ 339,964	\$ 1,567,495	\$ 25,757,969	\$ 22,749,591	\$ 3,008,378
27															
28															
29															
30 TOTAL REMAINING	\$ 962,677	\$ 1,605,354	\$ 1,936,859	\$ 1,618,912	\$ 1,294,140	\$ 885,155	\$ 294,012	\$ 44,953	\$ 25,363	\$ 4,155	\$ 122,439	\$ 593,381	\$ 9,387,399	\$ 8,303,097	\$ 1,084,302
31 Res Heat	\$ 6,984	\$ 11,013	\$ 13,293	\$ 11,924	\$ 8,869	\$ 6,519	\$ 1,936	\$ 709	\$ 1,972	\$ 323	\$ 1,225	\$ 3,993	\$ 68,762	\$ 58,603	\$ 10,159
32 Res General	\$ 20,212	\$ 28,594	\$ 34,334	\$ 23,200	\$ 20,287	\$ 13,099	\$ 1,309	\$ 4,977	\$ 2,782	\$ 456	\$ 6,104	\$ 20,627	\$ 177,846	\$ 162,219	\$ 15,627
33 G50 Low Annual-Low Winter	\$ 538,850	\$ 900,558	\$ 1,085,973	\$ 903,483	\$ 726,458	\$ 495,619	\$ 166,536	\$ 25,501	\$ 7,841	\$ 1,284	\$ 68,597	\$ 333,372	\$ 5,254,072	\$ 4,650,941	\$ 603,131
34 G40 Low Annual-High Winter	\$ 83,272	\$ 129,022	\$ 155,334	\$ 140,821	\$ 104,296	\$ 78,510	\$ 23,618	\$ 10,516	\$ 8,404	\$ 1,377	\$ 16,305	\$ 42,061	\$ 793,538	\$ 691,256	\$ 102,281
35 G51 Med Annual-Low Winter	\$ 545,665	\$ 910,698	\$ 1,098,179	\$ 915,044	\$ 734,670	\$ 502,113	\$ 168,387	\$ 26,624	\$ 11,118	\$ 1,821	\$ 70,165	\$ 337,061	\$ 5,321,548	\$ 4,706,371	\$ 615,176
36 G41 Med Annual-High Winter	\$ 177,521	\$ 294,504	\$ 355,085	\$ 297,898	\$ 237,613	\$ 163,690	\$ 54,411	\$ 9,816	\$ 6,190	\$ 1,014	\$ 23,828	\$ 108,917	\$ 1,730,487	\$ 1,526,311	\$ 204,176
37 G52 High Annual-Low Winter	\$ 35,518	\$ 107,732	\$ 146,035	\$ 116,064	\$ 72,583	\$ 40,120	\$ 12,200	\$ -	\$ 82,118	\$ 13,451	\$ -	\$ -	\$ 583,621	\$ 488,052	\$ 95,569
38 G42 High Annual-High Winter	\$ 8,886	\$ 14,752	\$ 17,791	\$ 14,916	\$ 11,907	\$ 8,199	\$ 2,723	\$ 482	\$ 40	\$ 6	\$ 1,193	\$ 5,459	\$ 86,354	\$ 76,451	\$ 9,903
39 Non-Grandfathered T50 Low Annual-Low Winter	\$ 31,010	\$ 51,699	\$ 62,334	\$ 52,013	\$ 41,703	\$ 28,553	\$ 9,559	\$ 1,551	\$ 798	\$ 131	\$ 4,027	\$ 19,129	\$ 302,505	\$ 267,311	\$ 35,194
40 Non-Grandfathered T50 Low Annual-High Winter	\$ 12,786	\$ 19,686	\$ 23,706	\$ 21,662	\$ 15,910	\$ 12,074	\$ 3,571	\$ 1,677	\$ 2,960	\$ 485	\$ 3,645	\$ 12,071	\$ 120,721	\$ 105,825	\$ 14,897
41 Non-Grandfathered T51 Med Annual-Low Winter	\$ 138,062	\$ 229,590	\$ 276,838	\$ 231,630	\$ 185,234	\$ 127,204	\$ 42,435	\$ 7,279	\$ 968	\$ 159	\$ 18,225	\$ 84,932	\$ 1,342,555	\$ 1,188,558	\$ 153,998
42 Non-Grandfathered T51 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Non-Grandfathered T52 High Annual-Low Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Non-Grandfathered T52 High Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45 Non-Grandfathered T42 High Annual-Low Winter	\$ 60,168	\$ 101,839	\$ 123,366	\$ 102,951	\$ 81,654	\$ 54,617	\$ 16,065	\$ -	\$ 464	\$ 76	\$ 416	\$ 35,224	\$ 587,282	\$ 524,596	\$ 62,687
46															
47 TOTAL	\$ 2,621,610	\$ 4,405,042	\$ 5,329,129	\$ 4,462,911	\$ 3,538,238	\$ 2,392,661	\$ 784,562	\$ 134,086	\$ 156,617	\$ 25,654	\$ 339,964	\$ 1,567,495	\$ 25,757,969	\$ 22,749,591	\$ 3,008,378
48															
49 Residential	\$ 969,660	\$ 1,616,367	\$ 1,950,152	\$ 1,630,837	\$ 1,309,010	\$ 891,675	\$ 295,948	\$ 45,662	\$ 27,335	\$ 4,478	\$ 123,664	\$ 597,374	\$ 9,387,399	\$ 8,303,097	\$ 1,084,302
50 SALES HLF CLASSES	\$ 281,005	\$ 452,120	\$ 544,753	\$ 474,311	\$ 365,110	\$ 262,487	\$ 79,338	\$ 25,309	\$ 17,376	\$ 2,846	\$ 46,237	\$ 150,978	\$ 3,500,946	\$ 3,131,438	\$ 369,508
51 SALES LLF CLASSES	\$ 1,120,034	\$ 1,915,990	\$ 2,330,188	\$ 1,934,591	\$ 1,533,711	\$ 1,007,851	\$ 334,922	\$ 52,125	\$ 101,077	\$ 16,557	\$ 138,762	\$ 670,433	\$ 20,546,640	\$ 18,148,462	\$ 2,398,178
52 Non-Grandfathered HLF CLASSES	\$ 21,672	\$ 34,438	\$ 41,497	\$ 36,578	\$ 27,817	\$ 20,273	\$ 6,294	\$ 2,159	\$ 3,464	\$ 567	\$ 4,167	\$ 9,426	\$ 208,353	\$ 182,276	\$ 26,077
53 Non-Grandfathered LLF CLASSES	\$ 229,239	\$ 383,127	\$ 462,539	\$ 386,594	\$ 308,591	\$ 210,375	\$ 68,059	\$ 8,830	\$ 7,365	\$ 1,206	\$ 27,133	\$ 139,285	\$ 2,232,343	\$ 1,990,464	\$ 251,879
54															
55															
56															

(Allocate to classes based on Remaining Sendout)

(From Commodity tabs)

Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Allocator (SMBA) Calculations  
**REMAINING COSTS**

TOTAL REMAINING INTERRUPTIBLE COMMODITY COSTS		(From Commodity tab) (Allocate to classes based on Remaining Sendout)														
		Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
1	TOTAL REMAINING	\$ 9,213	\$ -	\$ -	\$ -	\$ -	\$ 11,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,846	\$ 20,846	\$ -
2		\$ 3,383	\$ -	\$ -	\$ -	\$ -	\$ 4,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,687	\$ 7,687	\$ -
3	Res Heat	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56	\$ 56	\$ -
4	Res General	\$ 71	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170	\$ 170	\$ -
5	G50 Low Annual-Low Winter	\$ 1,894	\$ -	\$ -	\$ -	\$ -	\$ 2,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,303	\$ 4,303	\$ -
6	G40 Low Annual-High Winter	\$ 293	\$ -	\$ -	\$ -	\$ -	\$ 382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 674	\$ 674	\$ -
7	G51 Med Annual-Low Winter	\$ 1,918	\$ -	\$ -	\$ -	\$ -	\$ 2,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,359	\$ 4,359	\$ -
8	G41 Med Annual-High Winter	\$ 624	\$ -	\$ -	\$ -	\$ -	\$ 796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,420	\$ 1,420	\$ -
9	G52 High Annual-Low Winter	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174	\$ 174	\$ -
10	G42 High Annual-High Winter	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71	\$ 71	\$ -
11	Non-Grandfathered T50 Low Annual-Low Winter	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248	\$ 248	\$ -
12	Non-Grandfathered T40 Low Annual-High Winter	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 104	\$ -
13	Non-Grandfathered T51 Med Annual-Low Winter	\$ 485	\$ -	\$ -	\$ -	\$ -	\$ 618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,104	\$ 1,104	\$ -
14	Non-Grandfathered T41 Med Annual-High Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Non-Grandfathered T52 High Annual-Low Winter	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ 266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477	\$ 477	\$ -
16	Non-Grandfathered T42 High Annual-High Winter	\$ 9,213	\$ -	\$ -	\$ -	\$ -	\$ 11,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,846	\$ 20,846	\$ -
17	TOTAL	\$ 9,213	\$ -	\$ -	\$ -	\$ -	\$ 11,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,846	\$ 20,846	\$ -
18		\$ 1,012	\$ -	\$ -	\$ -	\$ -	\$ 1,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,320	\$ 2,320	\$ -
19	SALES HLF CLASSES	\$ 7,319	\$ -	\$ -	\$ -	\$ -	\$ 9,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,523	\$ 16,523	\$ -
20	SALES LLF CLASSES	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175	\$ 175	\$ -
21	Non-Grandfathered HLF CLASSES	\$ 806	\$ -	\$ -	\$ -	\$ -	\$ 1,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,828	\$ 1,828	\$ -
22	Non-Grandfathered LLF CLASSES															
23	Non-Grandfathered LLF CLASSES															

Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Allocator (SMBA) Calculations  
Cost Summary

Summary of Gas Costs

Line	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
1															
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Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Allocator (SMBA) Calculations  
Cost Summary

Summary of Gas Costs

Line	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
1	<b>TOTAL COMMODITY</b>														
2	\$ 1,270,182	\$ 1,947,263	\$ 2,290,080	\$ 1,949,443	\$ 1,638,411	\$ 1,187,098	\$ 570,297	\$ 310,273	\$ 305,385	\$ 263,121	\$ 405,370	\$ 892,908	\$ 13,029,832	\$ 10,282,477	\$ 2,747,355
3	\$ 24,332	\$ 30,120	\$ 33,032	\$ 30,395	\$ 28,108	\$ 23,602	\$ 17,376	\$ 15,536	\$ 17,620	\$ 14,213	\$ 17,036	\$ 20,731	\$ 272,102	\$ 169,589	\$ 102,513
4	\$ 151,194	\$ 172,724	\$ 183,233	\$ 174,926	\$ 168,326	\$ 149,285	\$ 117,775	\$ 116,822	\$ 120,823	\$ 117,917	\$ 125,373	\$ 124,436	\$ 1,722,835	\$ 993,689	\$ 723,147
5	\$ 624,154	\$ 996,456	\$ 1,185,043	\$ 996,189	\$ 823,018	\$ 579,104	\$ 244,027	\$ 99,917	\$ 86,380	\$ 73,156	\$ 147,953	\$ 417,382	\$ 6,272,780	\$ 5,203,964	\$ 1,068,816
6	\$ 306,952	\$ 375,342	\$ 409,805	\$ 378,944	\$ 362,318	\$ 298,757	\$ 222,662	\$ 201,660	\$ 210,139	\$ 198,292	\$ 220,137	\$ 257,849	\$ 3,432,856	\$ 2,122,118	\$ 1,310,738
7	\$ 657,781	\$ 1,036,112	\$ 1,227,741	\$ 1,036,282	\$ 860,949	\$ 612,003	\$ 469,728	\$ 233,944	\$ 102,397	\$ 106,566	\$ 173,944	\$ 446,928	\$ 6,654,375	\$ 5,430,868	\$ 1,223,506
8	\$ 250,775	\$ 375,754	\$ 439,023	\$ 376,444	\$ 319,424	\$ 235,669	\$ 120,067	\$ 72,866	\$ 66,368	\$ 68,874	\$ 91,063	\$ 180,095	\$ 2,596,422	\$ 1,997,089	\$ 599,332
9	\$ 199,526	\$ 288,242	\$ 332,518	\$ 290,568	\$ 254,340	\$ 171,753	\$ 89,328	\$ 32,512	\$ 229,954	\$ 78,099	\$ 61,867	\$ 129,560	\$ 2,158,267	\$ 1,536,947	\$ 621,320
10	\$ 12,388	\$ 18,638	\$ 21,806	\$ 18,673	\$ 15,820	\$ 11,640	\$ 5,863	\$ 3,498	\$ 3,182	\$ 3,252	\$ 4,408	\$ 8,863	\$ 128,031	\$ 98,965	\$ 29,066
11	\$ 38,688	\$ 60,263	\$ 71,182	\$ 60,292	\$ 50,327	\$ 36,085	\$ 16,480	\$ 8,197	\$ 7,812	\$ 6,447	\$ 11,114	\$ 26,631	\$ 393,519	\$ 316,837	\$ 76,681
12	\$ 50,097	\$ 60,770	\$ 66,149	\$ 61,378	\$ 57,277	\$ 48,813	\$ 37,669	\$ 33,558	\$ 36,607	\$ 31,694	\$ 36,555	\$ 39,636	\$ 559,302	\$ 344,484	\$ 214,818
13	\$ 183,712	\$ 280,328	\$ 329,255	\$ 280,681	\$ 236,323	\$ 172,032	\$ 83,435	\$ 46,653	\$ 42,523	\$ 41,521	\$ 60,211	\$ 129,382	\$ 1,886,056	\$ 1,482,332	\$ 403,724
14	\$ 8,754	\$ 10,233	\$ 12,106	\$ 11,986	\$ 10,465	\$ 9,776	\$ 7,215	\$ 7,958	\$ 10,629	\$ 9,955	\$ 10,686	\$ 11,194	\$ 120,955	\$ 63,320	\$ 57,636
15	\$ 84,560	\$ 128,897	\$ 151,320	\$ 129,109	\$ 108,899	\$ 78,588	\$ 37,930	\$ 20,742	\$ 27,759	\$ 17,645	\$ 27,273	\$ 58,928	\$ 871,651	\$ 681,373	\$ 190,278
16															
17	\$ 3,863,095	\$ 5,781,142	\$ 6,752,294	\$ 5,795,310	\$ 4,924,005	\$ 3,614,206	\$ 1,838,952	\$ 1,094,134	\$ 1,267,578	\$ 1,030,752	\$ 1,392,991	\$ 2,744,524	\$ 40,098,984	\$ 30,730,052	\$ 9,368,931
18															
19	\$ 1,294,514	\$ 1,977,382	\$ 2,323,113	\$ 1,979,838	\$ 1,666,519	\$ 1,210,700	\$ 587,673	\$ 325,809	\$ 323,005	\$ 277,334	\$ 422,407	\$ 913,640	\$ 13,301,934	\$ 10,452,067	\$ 2,849,868
20	\$ 708,921	\$ 923,821	\$ 1,032,061	\$ 930,314	\$ 840,068	\$ 683,711	\$ 460,504	\$ 391,348	\$ 397,330	\$ 385,083	\$ 436,572	\$ 562,380	\$ 7,752,113	\$ 5,118,896	\$ 2,633,217
21	\$ 1,481,461	\$ 2,320,810	\$ 2,745,303	\$ 2,323,039	\$ 1,938,307	\$ 1,362,860	\$ 603,083	\$ 256,373	\$ 418,732	\$ 257,821	\$ 383,765	\$ 993,870	\$ 15,085,422	\$ 12,171,779	\$ 2,913,643
22	\$ 71,239	\$ 89,641	\$ 100,060	\$ 92,037	\$ 83,561	\$ 70,230	\$ 49,847	\$ 45,013	\$ 50,417	\$ 44,901	\$ 51,649	\$ 59,693	\$ 808,289	\$ 506,768	\$ 301,520
23	\$ 306,959	\$ 469,489	\$ 551,758	\$ 470,082	\$ 395,549	\$ 286,705	\$ 137,845	\$ 75,592	\$ 78,094	\$ 65,613	\$ 98,598	\$ 214,942	\$ 3,151,226	\$ 2,480,542	\$ 670,683
24															
25															
26															
27	<b>BASE CAPACITY</b>														
28	\$ 14,024	\$ 14,018	\$ 14,003	\$ 13,996	\$ 14,016	\$ 14,011	\$ 14,784	\$ 15,592	\$ 14,221	\$ 14,537	\$ 15,159	\$ 14,357	\$ 172,719	\$ 84,069	\$ 88,650
29	\$ 784	\$ 783	\$ 783	\$ 782	\$ 783	\$ 783	\$ 826	\$ 871	\$ 795	\$ 780	\$ 847	\$ 802	\$ 9,619	\$ 4,698	\$ 4,921
30	\$ 5,912	\$ 5,909	\$ 5,903	\$ 5,900	\$ 5,909	\$ 5,906	\$ 6,232	\$ 6,573	\$ 5,995	\$ 6,593	\$ 6,390	\$ 5,965	\$ 73,187	\$ 35,439	\$ 37,748
31	\$ 3,933	\$ 3,932	\$ 3,928	\$ 3,926	\$ 3,931	\$ 3,930	\$ 4,147	\$ 4,373	\$ 3,989	\$ 4,034	\$ 4,252	\$ 4,027	\$ 48,401	\$ 23,579	\$ 24,821
32	\$ 10,103	\$ 10,099	\$ 10,088	\$ 10,083	\$ 10,098	\$ 10,094	\$ 10,651	\$ 11,233	\$ 10,245	\$ 11,053	\$ 10,921	\$ 10,344	\$ 125,012	\$ 60,566	\$ 64,446
33	\$ 5,144	\$ 5,142	\$ 5,136	\$ 5,134	\$ 5,141	\$ 5,139	\$ 5,423	\$ 5,719	\$ 4,636	\$ 5,800	\$ 5,560	\$ 5,266	\$ 63,320	\$ 30,836	\$ 32,484
34	\$ 3,333	\$ 3,331	\$ 3,328	\$ 3,326	\$ 3,331	\$ 3,330	\$ 3,513	\$ 3,705	\$ 3,056	\$ 3,809	\$ 3,602	\$ 3,412	\$ 41,076	\$ 19,978	\$ 21,098
35	\$ 7,404	\$ 7,401	\$ 7,393	\$ 7,389	\$ 7,400	\$ 7,397	\$ 7,800	\$ 8,191	\$ 7,508	\$ 8,329	\$ 8,315	\$ 6,210	\$ 71,736	\$ 44,384	\$ 47,352
36	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 159	\$ 168	\$ 177	\$ 160	\$ 182	\$ 172	\$ 163	\$ 1,978	\$ 956	\$ 1,022
37	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351	\$ 370	\$ 391	\$ 356	\$ 355	\$ 380	\$ 360	\$ 4,317	\$ 2,106	\$ 2,211
38	\$ 1,685	\$ 1,684	\$ 1,683	\$ 1,682	\$ 1,684	\$ 1,684	\$ 1,776	\$ 1,874	\$ 1,709	\$ 1,752	\$ 1,821	\$ 1,725	\$ 20,759	\$ 10,102	\$ 10,657
39	\$ 2,081	\$ 2,080	\$ 2,078	\$ 2,077	\$ 2,080	\$ 2,079	\$ 2,194	\$ 2,314	\$ 2,110	\$ 2,322	\$ 2,250	\$ 2,131	\$ 25,796	\$ 12,476	\$ 13,320
40	\$ 395	\$ 420	\$ 480	\$ 508	\$ 426	\$ 447	\$ 386	\$ 468	\$ 516	\$ 555	\$ 550	\$ 521	\$ 5,671	\$ 2,675	\$ 2,996
41	\$ 1,110	\$ 1,109	\$ 1,108	\$ 1,108	\$ 1,109	\$ 1,109	\$ 1,170	\$ 1,219	\$ 1,125	\$ 939	\$ 1,200	\$ 1,136	\$ 13,442	\$ 6,653	\$ 6,789
42															
43	\$ 56,419	\$ 56,419	\$ 56,419	\$ 56,419	\$ 56,419	\$ 56,419	\$ 56,419	\$ 56,419	\$ 56,419	\$ 56,419	\$ 56,419	\$ 56,419	\$ 677,033	\$ 338,516	\$ 338,516
44															
45	\$ 14,808	\$ 14,801	\$ 14,785	\$ 14,778	\$ 14,800	\$ 14,794	\$ 15,610	\$ 16,463	\$ 15,015	\$ 15,316	\$ 16,006	\$ 15,160	\$ 182,338	\$ 88,767	\$ 93,571
46	\$ 19,348	\$ 19,339	\$ 19,319	\$ 19,309	\$ 19,337	\$ 19,330	\$ 20,396	\$ 21,511	\$ 19,296	\$ 21,456	\$ 20,913	\$ 19,720	\$ 239,275	\$ 115,982	\$ 123,292
47	\$ 16,482	\$ 16,474	\$ 16,457	\$ 16,449	\$ 16,472	\$ 16,466	\$ 14,349	\$ 12,003	\$ 16,132	\$ 13,543	\$ 13,127	\$ 15,504	\$ 183,457	\$ 98,800	\$ 84,657
48	\$ 2,239	\$ 2,263	\$ 2,322	\$ 2,348	\$ 2,270	\$ 2,290	\$ 2,330	\$ 2,518	\$ 2,384	\$ 2,489	\$ 2,544	\$ 2,410	\$ 28,408	\$ 13,732	\$ 14,675
49	\$ 3,542	\$ 3,541	\$ 3,537	\$ 3,535	\$ 3,540	\$ 3,539	\$ 3,734	\$ 3,923	\$ 3,592	\$ 3,615	\$ 3,829	\$ 3,627	\$ 43,555	\$ 21,235	\$ 22,320
50															
51															



Northern Utilities - NEW HAMPSHIRE DIVISION  
Simplified Market Based Allocator (SMBA) Calculations  
Cost Summary

Summary of Gas Costs

Line	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	TOTAL	WINTER	SUMMER
1															
2	\$ 1,663,721	\$ 2,794,418	\$ 3,871,108	\$ 2,820,283	\$ 2,251,067	\$ 1,463,486	\$ 661,872	\$ 334,916	\$ 330,668	\$ 278,913	\$ 447,966	\$ 1,064,574	\$ 17,982,992	\$ 14,864,037	\$ 3,118,909
3	\$ 27,171	\$ 35,413	\$ 42,299	\$ 35,816	\$ 32,132	\$ 25,805	\$ 18,618	\$ 16,456	\$ 18,475	\$ 15,000	\$ 18,032	\$ 22,385	\$ 307,603	\$ 198,637	\$ 108,966
4	\$ 163,755	\$ 193,229	\$ 216,588	\$ 195,837	\$ 184,722	\$ 159,788	\$ 125,353	\$ 123,554	\$ 127,012	\$ 124,533	\$ 132,244	\$ 133,156	\$ 1,879,770	\$ 1,113,919	\$ 765,851
5	\$ 841,018	\$ 1,467,828	\$ 2,068,166	\$ 1,480,856	\$ 1,162,822	\$ 730,243	\$ 291,258	\$ 109,369	\$ 96,575	\$ 77,895	\$ 167,599	\$ 509,669	\$ 9,003,297	\$ 7,750,933	\$ 1,252,365
6	\$ 351,733	\$ 461,568	\$ 563,077	\$ 467,320	\$ 417,115	\$ 332,825	\$ 240,329	\$ 213,720	\$ 221,395	\$ 209,460	\$ 233,565	\$ 282,566	\$ 3,994,673	\$ 2,593,639	\$ 1,401,034
7	\$ 873,453	\$ 1,503,417	\$ 2,102,148	\$ 1,516,730	\$ 1,198,171	\$ 762,690	\$ 317,749	\$ 134,684	\$ 113,169	\$ 113,142	\$ 194,725	\$ 539,457	\$ 9,369,535	\$ 7,956,610	\$ 1,412,925
8	\$ 276,399	\$ 428,021	\$ 534,392	\$ 430,097	\$ 357,917	\$ 254,410	\$ 128,090	\$ 77,102	\$ 70,074	\$ 72,757	\$ 96,277	\$ 192,747	\$ 2,918,284	\$ 2,281,236	\$ 637,047
9	\$ 276,402	\$ 448,152	\$ 626,760	\$ 454,805	\$ 371,323	\$ 227,179	\$ 108,165	\$ 36,079	\$ 239,487	\$ 81,958	\$ 70,204	\$ 164,566	\$ 3,105,079	\$ 2,404,620	\$ 700,459
10	\$ 13,575	\$ 21,052	\$ 26,207	\$ 21,151	\$ 17,600	\$ 12,510	\$ 6,239	\$ 3,699	\$ 3,371	\$ 3,438	\$ 4,655	\$ 9,452	\$ 142,950	\$ 112,095	\$ 30,855
11	\$ 44,505	\$ 72,614	\$ 94,103	\$ 72,984	\$ 59,300	\$ 40,215	\$ 17,956	\$ 8,718	\$ 8,327	\$ 6,820	\$ 11,889	\$ 29,257	\$ 466,689	\$ 383,722	\$ 82,967
12	\$ 57,908	\$ 75,901	\$ 93,123	\$ 76,889	\$ 68,623	\$ 54,732	\$ 39,785	\$ 35,577	\$ 38,494	\$ 33,466	\$ 38,819	\$ 43,900	\$ 657,216	\$ 427,175	\$ 230,042
13	\$ 231,190	\$ 382,067	\$ 518,778	\$ 385,251	\$ 310,011	\$ 205,496	\$ 94,815	\$ 50,049	\$ 45,957	\$ 43,993	\$ 65,743	\$ 150,329	\$ 2,483,678	\$ 2,032,794	\$ 450,885
14	\$ 9,730	\$ 11,930	\$ 14,987	\$ 13,806	\$ 11,808	\$ 10,625	\$ 7,718	\$ 8,440	\$ 11,162	\$ 10,511	\$ 11,278	\$ 11,956	\$ 133,951	\$ 72,886	\$ 61,085
15	\$ 97,358	\$ 155,666	\$ 200,690	\$ 156,606	\$ 128,446	\$ 87,777	\$ 41,465	\$ 22,240	\$ 29,226	\$ 18,623	\$ 29,317	\$ 64,909	\$ 1,032,323	\$ 826,543	\$ 205,780
16															
17	\$ 4,927,917	\$ 8,051,275	\$ 10,972,425	\$ 8,128,433	\$ 6,571,058	\$ 4,367,781	\$ 2,099,411	\$ 1,174,603	\$ 1,353,391	\$ 1,090,506	\$ 1,522,313	\$ 3,218,924	\$ 53,478,039	\$ 43,018,890	\$ 10,459,149
18															
19	\$ 1,690,892	\$ 2,829,831	\$ 3,913,406	\$ 2,856,099	\$ 2,283,200	\$ 1,489,291	\$ 680,490	\$ 351,373	\$ 349,143	\$ 293,912	\$ 465,999	\$ 1,086,959	\$ 18,290,595	\$ 15,062,719	\$ 3,227,875
20	\$ 791,887	\$ 1,082,818	\$ 1,314,057	\$ 1,093,255	\$ 959,755	\$ 747,023	\$ 493,772	\$ 414,376	\$ 418,480	\$ 406,750	\$ 462,085	\$ 608,469	\$ 8,792,726	\$ 5,988,794	\$ 2,803,932
21	\$ 1,990,872	\$ 3,419,397	\$ 4,797,074	\$ 3,452,391	\$ 2,732,317	\$ 1,720,111	\$ 717,171	\$ 280,131	\$ 449,232	\$ 272,995	\$ 432,528	\$ 1,213,692	\$ 21,477,911	\$ 18,112,162	\$ 3,365,749
22	\$ 81,213	\$ 108,883	\$ 134,316	\$ 111,847	\$ 98,031	\$ 77,867	\$ 53,742	\$ 47,716	\$ 53,027	\$ 47,415	\$ 54,753	\$ 65,308	\$ 934,117	\$ 612,156	\$ 321,961
23	\$ 373,053	\$ 610,347	\$ 813,571	\$ 614,842	\$ 497,757	\$ 333,489	\$ 154,236	\$ 81,007	\$ 83,509	\$ 69,435	\$ 106,949	\$ 244,496	\$ 3,982,690	\$ 3,243,058	\$ 739,632

April 16, 2007 NYMEX

Closing-Date	Contract-M	Contract-N	Contract-S	High	Low	Open	Close	Volume
4/16/2007	2007-05	NGK2007	NG0	7.67	7.5	7.67	7.53	58163
4/16/2007	2007-06	NGM2007	NG1	7.82	7.65	7.815	7.669	31735
4/16/2007	2007-07	NGN2007	NG2	7.99	7.84	7.97	7.838	21289
4/16/2007	2007-08	NGQ2007	NG3	8.11	7.995	8.09	7.956	7035
4/16/2007	2007-09	NGU2007	NG4	8.14	8.02	8.14	8	4526
4/16/2007	2007-10	NGV2007	NG5	8.24	8.125	8.24	8.098	6941
4/16/2007	2007-11	NGX2007	NG6	8.85	8.85	8.85	8.763	645
4/16/2007	2007-12	NGZ2007	NG7	9.46	9.425	9.46	9.398	431
4/16/2007	2008-01	NGF2008	NG8	9.785	9.73	9.73	9.723	1829
4/16/2007	2008-02	NGG2008	NG9	9.713	9.713	9.713	9.713	544
4/16/2007	2008-03	NGH2008	NG10	9.473	9.473	9.473	9.473	505
4/16/2007	2008-04	NGJ2008	NG11	8.118	8.118	8.118	8.118	546
4/16/2007	2008-05	NGK2008	NG12	7.993	7.993	7.993	7.993	235
4/16/2007	2008-06	NGM2008	NG13	8.063	8.063	8.063	8.063	109
4/16/2007	2008-07	NGN2008	NG14	8.143	8.143	8.143	8.143	186
4/16/2007	2008-08	NGQ2008	NG15	8.213	8.213	8.213	8.213	805
4/16/2007	2008-09	NGU2008	NG16	8.263	8.263	8.263	8.263	92
4/16/2007	2008-10	NGV2008	NG17	8.363	8.363	8.363	8.363	64
4/16/2007	2008-11	NGX2008	NG18	8.82	8.82	8.82	8.828	5
4/16/2007	2008-12	NGZ2008	NG19	9.293	9.293	9.293	9.293	36
4/16/2007	2009-01	NGF2009	NG20	9.563	9.563	9.563	9.563	37
4/16/2007	2009-02	NGG2009	NG21	9.553	9.553	9.553	9.553	0
4/16/2007	2009-03	NGH2009	NG22	9.318	9.318	9.318	9.318	0
4/16/2007	2009-04	NGJ2009	NG23	7.798	7.798	7.798	7.798	0
4/16/2007	2009-05	NGK2009	NG24	7.673	7.673	7.673	7.673	0
4/16/2007	2009-06	NGM2009	NG25	7.743	7.743	7.743	7.743	0
4/16/2007	2009-07	NGN2009	NG26	7.818	7.818	7.818	7.818	0
4/16/2007	2009-08	NGQ2009	NG27	7.878	7.878	7.878	7.878	0
4/16/2007	2009-09	NGU2009	NG28	7.928	7.928	7.928	7.928	0
4/16/2007	2009-10	NGV2009	NG29	8.028	8.028	8.028	8.028	0
4/16/2007	2009-11	NGX2009	NG30	8.468	8.468	8.468	8.468	0
4/16/2007	2009-12	NGZ2009	NG31	8.903	8.903	8.903	8.903	10
4/16/2007	2010-01	NGF2010	NG32	9.133	9.133	9.133	9.133	50
4/16/2007	2010-02	NGG2010	NG33	9.128	9.128	9.128	9.128	50
4/16/2007	2010-03	NGH2010	NG34	8.893	8.893	8.893	8.893	0
4/16/2007	2010-04	NGJ2010	NG35	7.513	7.513	7.513	7.513	0

**Northern Utilities  
Demand Detail**

Pipeline	Contract #	Zone	MDTQ	Demand Rate	No. Mos.	Monthly Cost	Annual Cost	Maine	New Hampshire
<b>Supply Related Demand Costs:</b>								<b>51.91%</b>	<b>48.09%</b>
Domac			5,000	\$39.9859	12	\$199,930	\$2,399,154	\$1,245,317	\$1,153,837
Duke	93201F	FT-NN	36,000	\$5.6700	5	\$204,120	\$1,020,600	\$529,758	\$490,842
Algonquin	93002F	AFT-2-F-1	4,211	\$6.1138	12	\$25,745	\$308,943	\$160,361	\$148,581
Algonquin	93201A1C	AFT-1F-2/F-3	286	\$5.9771	12	\$1,709	\$20,513	\$10,648	\$9,866
Algonquin	93201A1C	AFT F-2/F-3	965	\$5.9771	12	\$5,768	\$69,215	\$35,927	\$33,288
Granite State	93201F	FT-NN	1,120	\$1.2639	12	\$1,416	\$16,987	\$8,817	\$8,170
Granite State	93201F	FT-NN	13,155	\$1.2639	12	\$16,627	\$199,519	\$103,563	\$95,956
Granite State	93201F	FT-NN	1,310	\$1.2639	12	\$1,656	\$19,869	\$10,313	\$9,555
Granite State	93201F	FT-NN	34,000	\$1.2639	12	\$42,973	\$515,671	\$267,667	\$248,004
Granite State	93201F	FT-NN	929	\$1.2639	12	\$1,174	\$14,090	\$7,314	\$6,776
Granite State	93201F	FT-NN	1,406	\$1.2639	12	\$1,777	\$21,325	\$11,069	\$10,256
Granite State	93201F	FT-NN	2,226	\$1.2639	12	\$2,813	\$33,761	\$17,524	\$16,237
Granite State	93201F	FT-NN	4,267	\$1.2639	12	\$5,393	\$64,717	\$33,592	\$31,125
Granite State	93201F	FT-NN	950	\$1.2639	12	\$1,201	\$14,408	\$7,479	\$6,930
Iroquois	R181001	RTS-1	2,302	\$6.5971	12	\$15,187	\$182,238	\$94,593	\$87,645
Iroquois	R181001	RTS-1	4,267	\$6.5971	12	\$28,150	\$337,798	\$175,339	\$162,459
PNGTS			1,100	\$25.8542	12	\$28,440	\$341,275	\$177,144	\$164,131
Trans Canada			1,000	\$29.7000	12	\$29,700	\$356,342	\$184,965	\$171,377
Tennessee Gas	39735	FT-A	929	\$4.9300	12	\$4,580	\$54,960	\$28,528	\$26,432
Tennessee Gas	5083	1-6	5,788	\$15.1500	12	\$87,688	\$1,052,258	\$546,190	\$506,068
Tennessee Gas	5083	1-6	2,762	\$15.1500	12	\$41,844	\$502,132	\$260,639	\$241,493
Tennessee Gas	5083	0-6	4,605	\$16.5900	12	\$76,397	\$916,763	\$475,860	\$440,904
Tennessee Gas	5292	5-6	1,406	\$4.9300	12	\$6,932	\$83,179	\$43,175	\$40,004
Tennessee Gas	5296	4-6	950	\$10.3400	12	\$9,823	\$117,876	\$61,185	\$56,691
Tennessee Gas	31861	Segmnt 3 NET_N	1,382	\$5.0700	12	\$7,007	\$84,081	\$43,643	\$40,437
Tennessee Gas	31861	Segmnt 3 & 4	844	\$10.6100	12	\$8,955	\$107,458	\$55,778	\$51,680
Tennessee Gas	31862-41099	FT-A	4,267	\$6.4140	12	\$27,369	\$328,422	\$170,473	\$157,950
Texas Eastern	800384	FT-1	965	\$5.6080	12	\$5,412	\$64,941	\$33,708	\$31,232
Texas Eastern	800484	STX	16	\$6.8050	12	\$109	\$1,307	\$678	\$628
Texas Eastern	800484	WLA	18	\$2.8260	12	\$51	\$610	\$317	\$294
Texas Eastern	800484	ELA	33	\$2.3750	12	\$78	\$941	\$488	\$452
Texas Eastern	800484	ETX	9	\$2.1890	12	\$20	\$236	\$123	\$114
Texas Eastern	800484	M1-M3 CDS	59	\$10.6480	12	\$628	\$7,539	\$3,913	\$3,626
Transco			286	\$2.8992	12	\$829	\$9,950	\$5,165	\$4,785
Vector			6,070	\$8.5249	12	\$51,746	\$620,954	\$322,315	\$298,638
Union			6,003	\$2.2085	12	\$13,258	\$159,094	\$82,580	\$76,514
<b>Total Product &amp; Pipeline Demand Costs:</b>			<b>150,886</b>				<b>\$10,049,125</b>	<b>\$5,216,148</b>	<b>\$4,832,977</b>
<b>Storage Related Demand Costs:</b>								<b>48.10%</b>	<b>51.90%</b>
Granite State	93201F	FT-NN	33,000	\$1.2639	12	\$41,709	\$500,504	\$240,719	\$259,785
Granite State	93201F	FT-NN	64	\$1.2639	12	\$81	\$971	\$467	\$504
Granite State	93201F	FT-NN	21	\$1.2639	12	\$27	\$319	\$153	\$165
Granite State	93201F	FT-NN	4,899	\$1.2639	12	\$6,192	\$74,302	\$35,736	\$38,566
Granite State	93201F	FT-NN	2,653	\$1.2639	12	\$3,353	\$40,238	\$19,352	\$20,885
Tennessee Gas	5195	FS-MA Capacity	259,337	\$0.0185	12	\$4,798	\$57,573	\$27,690	\$29,883
Tennessee Gas	5195	FS-MA Deliverabi	4,243	\$1.1500	12	\$4,879	\$58,553	\$28,161	\$30,392
Tennessee Gas	5265	4-6	2,653	\$5.8900	12	\$15,626	\$187,519	\$90,188	\$97,331
TETCO	800436	M3-M3 CDS	64	\$5.1710	12	\$331	\$3,971	\$1,910	\$2,061
TETCO	400513	FSS-1 Reservatic	64	\$0.8950	12	\$57	\$687	\$331	\$357
TETCO	400215	FSS-1 Reservatic	21	\$5.4360	12	\$114	\$1,370	\$659	\$711
TETCO	400513	FSS-1 Space	320	\$0.1293	12	\$41	\$497	\$239	\$258
TETCO	400215	FSS-1 Space	123	\$0.1293	12	\$16	\$191	\$92	\$99
<b>Total Storage</b>			<b>307,462</b>				<b>\$926,694</b>	<b>\$445,696</b>	<b>\$480,998</b>
<b>Peaking Demand Costs:</b>								<b>48.10%</b>	<b>51.90%</b>
MCN			34,000	\$18.0000	5	\$612,000	\$3,060,000	\$1,471,716	\$1,588,284
PNGTS		Westbrook	20,000	\$49.1229	5	\$982,458	\$4,912,290	\$0	\$4,912,290
PNGTS		Newington	13,000	\$49.1229	5	\$638,598	\$3,192,989	\$0	\$3,192,989
Trans Canada Pipeline			34,000	\$10.7200	12	\$364,480	\$4,372,974	\$2,166,362	\$2,206,612
<b>Total Peaking</b>			<b>101,000</b>				<b>\$15,538,253</b>	<b>\$3,638,078</b>	<b>\$11,900,175</b>
<b>TOTAL DEMAND COSTS</b>							<b>\$26,514,072</b>	<b>\$9,299,923</b>	<b>\$17,214,151</b>





NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
Variance Analysis of Components of Proposed CGA vs. Actual Costs 2006-2007

	May, 2007 through October, 2007			May, 2006 through October, 2006			Difference Rate	
	Costs	Therm Sales	Rate Effect on CGA	Costs	Therm Sales	Rate Effect on CGA		
<b><u>DEMAND</u></b>				<b><u>DEMAND</u></b>				
Product Demand	\$ 52,365		\$ 0.0047	Product Demand	\$ 31,261	\$ 0.0032	\$ 0.0015	
Pipeline - Reservation	\$ 532,099		\$ 0.0482	Pipeline - Reservation	\$ 1,498,771	\$ 0.1548	\$ (0.1065)	
Storage Demand	\$ 505,754		\$ 0.0459	Storage Demand	\$ -	\$ -	\$ 0.0459	
Capacity Release	\$ -		\$ -	Capacity Release	\$ -	\$ -	\$ -	
				Capacity Exchange w/ME	\$ 5,946	\$ 0.0006	\$ (0.0006)	
<b>Total Demand Effect</b>	<b>\$ 1,090,218</b>	<b>11,029,620</b>	<b>\$ 0.0988</b>	<b>Total Demand Effect</b>	<b>\$1,535,978</b>	<b>9,683,267</b>	<b>\$ 0.1586</b>	<b>\$ (0.0598)</b>
<b><u>COMMODITY</u></b>				<b><u>COMMODITY</u></b>				
Granite State	\$ 4,365,811		\$ 0.3958	Granite State	\$ -	\$ -	\$ 0.3958	
Canadian	\$ -		\$ -	Canadian	\$ -	\$ -	\$ -	
Domestic	\$ 4,961,165		\$ 0.4498	Domestic	\$ -	\$ -	\$ 0.4498	
Hedging Gain/Loss	\$ 69,957		\$ 0.0063	Hedging Gain/Loss	\$ 731,909	\$ 0.0756	\$ (0.0692)	
LPG/LNG/Peaking/Other	\$ 41,955		\$ 0.0038	LPG/LNG/Peaking/Other	\$ 2,080	\$ 0.0002	\$ 0.0036	
Distrigas Vapor/Spot	\$ -		\$ -	Distrigas Vapor/Spot	\$ -	\$ -	\$ -	
Storage Supplies	\$ -		\$ -	Storage Supplies	\$ -	\$ -	\$ -	
Peaking Supplies	\$ -		\$ -	Peaking Supplies	\$ -	\$ -	\$ -	
				Miscellaneous	\$ 6,559,900	\$ 0.6774	\$ (0.6774)	
<b>Total Commodity Effect</b>	<b>\$ 9,438,888</b>	<b>11,029,620</b>	<b>\$ 0.8558</b>	<b>Total Pipeline Commodity Effect</b>	<b>\$ 7,293,889</b>	<b>9,683,267</b>	<b>\$ 0.7532</b>	<b>\$ 0.1025</b>
<b>TOTAL GAS COSTS</b>	<b>\$10,529,106</b>	<b>11,029,620</b>	<b>\$ 0.9546</b>	<b>TOTAL GAS COSTS</b>	<b>\$8,829,867</b>	<b>9,683,267</b>	<b>\$ 0.9119</b>	<b>\$ 0.0428</b>
Under/Over Collection	\$ (615,732)		\$ (0.0558)	Under/Over Collection	\$ (407,054)	\$ (0.0420)	\$ (0.0138)	
Refunds	\$ -		\$ -	Refunds	\$ -	\$ -	\$ -	
Interest	\$ (23,926)		\$ (0.0022)	Interest	\$ (12,088)	\$ (0.0012)	\$ (0.0009)	
Miscellaneous Overhead-Allocat	\$ 28,837		\$ 0.0026	Miscellaneous Overhead-Allocat	\$ 28,428	\$ 0.0029	\$ (0.0003)	
Working Capital Allowance	\$ 15,772		\$ 0.0014	Working Capital Allowance	\$ 17,007	\$ 0.0018	\$ (0.0003)	
Bad Debt Allowance	\$ 37,497		\$ 0.0034	Bad Debt Allowance	\$ 40,357	\$ 0.0042	\$ (0.0008)	
Production and Storage Capacity	\$ -		\$ -	Production and Storage Capacity	\$ -	\$ -	\$ -	
Summer Costs Deferred to Winte	\$ -		\$ -	Summer Costs Deferred to Winte	\$ -	\$ -	\$ -	
Interruptible Profits	\$ -		\$ -	Miscellaneous	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 9,971,554</b>	<b>11,029,620</b>	<b>\$ 0.9041</b>	<b>TOTAL</b>	<b>\$8,496,517</b>	<b>9,683,267</b>	<b>\$ 0.8774</b>	<b>\$ 0.0266</b>

**NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
FORECASTED MAY 2007 vs. 2006 SUMMER PERIOD**

**Shows the effect of the Unit Cost of Gas & LDAC Rate Change  
New Hampshire Division - Typical Residential Heating Bill**

**12 MOS ENDED 10/2006**

	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	109	150	187	188	166	132	932	90	55	30	30	42	71	318	1,250
<b>Residential Heating</b>															
Winter:															
Cust. Chg	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 57.00	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 57.00	\$ 114.00
First 50 therms @	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 123.06	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 103.38	\$ 226.44
Excess 50 therms @	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 188.96	\$ 17.64	\$ 17.64	\$ 17.64	\$ 17.64	\$ 17.64	\$ 17.64	\$ 89.74	\$ 208.70
Summer:															
Cust. Chg	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 57.00	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 57.00	\$ 114.00
First 50 therms @	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 123.06	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 103.38	\$ 226.44
Excess 50 therms @	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 188.96	\$ 17.64	\$ 17.64	\$ 17.64	\$ 17.64	\$ 17.64	\$ 17.64	\$ 89.74	\$ 208.70
Total Base Rate Amount	\$47.65	\$59.91	\$70.97	\$71.27	\$64.69	\$54.53	\$369.02	\$41.97	\$31.51	\$21.81	\$21.81	\$26.73	\$36.29	\$180.12	\$549.14
CGA Rates - (Seasonal)	\$1,283.1	\$1,283.1	\$1,283.1	\$1,090.7	\$1,090.7	\$1,090.7	\$1,182.8	\$1,010.4	\$0,880.9	\$0,880.9	\$0,880.9	\$0,953.8	\$1,149.3	\$0,987.1	\$1,133.0
LDAC	\$0,028.2	\$0,028.2	\$0,028.2	\$0,028.2	\$0,028.2	\$0,028.2	\$0,028.2	\$0,028.2	\$0,028.2	\$0,028.2	\$0,028.2	\$0,028.2	\$0,028.2	\$0,028.2	\$0,028.2
Total CGA and LDAC Amount	\$142.93	\$196.70	\$245.21	\$210.35	\$185.74	\$147.69	\$1,128.62	\$93.47	\$50.00	\$27.27	\$27.27	\$41.24	\$83.60	\$322.85	\$1,451.47
Total Bill	\$190.58	\$256.61	\$316.18	\$281.62	\$250.43	\$202.22	\$1,497.64	\$135.44	\$81.51	\$49.08	\$49.08	\$67.97	\$119.89	\$502.97	\$2,000.61

**12 MOS ENDED 10/2007**

	November	December	January	February	March	April	Winter Nov-Apr	May	June	July	August	September	October	Summer May-Oct	Total Nov-Oct
Typical Usage:	109	150	187	188	166	132	932	90	55	30	30	42	71	318	1,250
<b>Residential Heating</b>															
Winter:															
Cust. Chg	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 57.00	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 57.00	\$ 114.00
First 50 therms @	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 123.06	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 103.38	\$ 226.44
Excess 50 therms @	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 188.96	\$ 17.64	\$ 17.64	\$ 17.64	\$ 17.64	\$ 17.64	\$ 17.64	\$ 89.74	\$ 208.70
Summer:															
Cust. Chg	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 57.00	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 9.50	\$ 57.00	\$ 114.00
First 50 therms @	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 0.4102	\$ 123.06	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 20.51	\$ 103.38	\$ 226.44
Excess 50 therms @	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 0.2990	\$ 188.96	\$ 17.64	\$ 17.64	\$ 17.64	\$ 17.64	\$ 17.64	\$ 17.64	\$ 89.74	\$ 208.70
Total Base Rate Amount	\$47.65	\$59.91	\$70.97	\$71.27	\$64.69	\$54.53	\$369.02	\$41.97	\$31.51	\$21.81	\$21.81	\$26.73	\$36.29	\$180.12	\$549.14
CGA Rates - (Seasonal)	\$1,298.4	\$1,325.9	\$1,162.9	\$1,285.9	\$1,558.1	\$1,558.1	\$1,356.2	\$0,898.2	\$0,898.2	\$0,898.2	\$0,898.2	\$0,898.2	\$0,898.2	\$0,898.2	\$1,239.7
LDAC	\$0,026.1	\$0,026.1	\$0,026.1	\$0,026.1	\$0,026.1	\$0,026.1	\$0,026.1	\$0,026.1	\$0,026.1	\$0,026.1	\$0,026.1	\$0,026.1	\$0,026.1	\$0,026.1	\$0,026.1
Total CGA and LDAC Amount	\$144.37	\$202.80	\$222.34	\$246.66	\$262.98	\$209.11	\$1,288.26	\$83.19	\$50.84	\$27.73	\$27.73	\$38.82	\$65.63	\$293.94	\$1,582.20
Total Bill	\$192.02	\$262.71	\$293.31	\$317.93	\$327.67	\$263.64	\$1,657.28	\$125.16	\$82.35	\$49.54	\$49.54	\$65.55	\$101.92	\$474.06	\$2,131.34
<b>DIFFERENCE</b>															
Total Bill	\$1.44	\$6.10	(\$22.87)	\$36.31	\$77.24	\$61.42	\$159.64	(\$10.28)	\$0.84	\$0.46	\$0.46	(\$2.42)	(\$17.97)	(\$28.91)	\$130.73
% Change							10.66%							-5.75%	6.53%

**NORTHERN UTILITIES, INC.  
NEW HAMPSHIRE DIVISION  
Forecasted May 2007 vs. 2006 Summer Period**

**Residential Heating**

Weighted Average	Summer 2007
Customer Charge	<u>\$9.50</u>
First 50 Therms	\$0.4102
Excess 50 Therms	\$0.2990
LDAC	\$0.0282
CGA	\$0.8774
Total Adjustment	\$0.9056

	Summer 2006		Summer 2007		Base Rate		CGA		LDAC	
	CGA @	% Impact	CGA @	% Impact	\$ Impact	% Impact	\$ Impact	% Impact	\$ Impact	% Impact
	\$0.9056		\$0.9243		\$0.02	2%				
5	\$16.08	1%	\$16.17	1%	\$0.09	1%	\$0.10	1%	(\$0.01)	0%
10	\$22.66	1%	\$22.86	1%	\$0.20	1%	\$0.21	1%	(\$0.02)	0%
20	\$35.82	1%	\$36.19	1%	\$0.37	1%	\$0.42	1%	(\$0.04)	0%
30	\$48.98	1%	\$49.54	1%	\$0.56	1%	\$0.62	1%	(\$0.06)	0%
45	\$68.71	1%	\$69.55	1%	\$0.84	1%	\$0.93	1%	(\$0.09)	0%
50	\$75.29	1%	\$76.23	1%	\$0.94	1%	\$1.04	1%	(\$0.11)	0%
75	\$105.41	1%	\$106.81	1%	\$1.40	1%	\$1.56	2%	(\$0.16)	0%
125	\$165.64	1%	\$167.97	1%	\$2.33	1%	\$2.59	2%	(\$0.26)	0%
150	\$195.76	1%	\$198.56	1%	\$2.80	1%	\$3.11	2%	(\$0.32)	0%
200	\$255.99	1%	\$259.72	1%	\$3.73	1%	\$4.15	2%	(\$0.42)	0%



**OPEN FUTURES POSITIONS-Total Trade Equity**

	Hedge No.	Trade Ticket	QTY	Entry Price	1/31/2007 Price	Profit and Loss	ME %	ME Profit and Loss	NH Profit and Loss
07/27/06		Bot Apr7 Futures	2	\$8.620	\$7.655	(\$19,300.00)		(\$9,650.00)	(\$9,650.00)
08/29/06		Bot Apr7 Futures	2	\$8.500	\$7.655	(\$16,900.00)		(\$8,450.00)	(\$8,450.00)
03/29/06		Bot May7 Futures	1	\$8.980	\$7.530	(\$14,500.00)	43.03%	(\$6,239.35)	(\$8,260.65)
04/26/06		Bot May7 Futures	1	\$9.580	\$7.530	(\$20,500.00)	43.03%	(\$8,821.15)	(\$11,678.85)
05/26/06		Bot May7 Futures	1	\$8.200	\$7.530	(\$6,700.00)	43.03%	(\$2,883.01)	(\$3,816.99)
06/09/06		Bot May7 Futures	5	\$7.930	\$7.530	(\$20,000.00)	43.03%	(\$8,606.00)	(\$11,394.00)
06/28/06		Bot May7 Futures	1	\$8.190	\$7.530	(\$6,600.00)	43.03%	(\$2,839.98)	(\$3,760.02)
07/27/06		Bot May7 Futures	2	\$8.470	\$7.530	(\$18,800.00)	43.03%	(\$8,089.64)	(\$10,710.36)
08/29/06		Bot May7 Futures	2	\$8.400	\$7.530	(\$17,400.00)	43.03%	(\$7,487.22)	(\$9,912.78)
09/27/06		Bot May7 Futures	2	\$7.110	\$7.530	\$8,400.00	43.03%	\$3,614.52	\$4,785.48
10/27/06		Bot May7 Futures	1	\$7.710	\$7.530	(\$1,800.00)	43.03%	(\$774.54)	(\$1,025.46)
11/28/06		Bot May7 Futures	2	\$8.070	\$7.530	(\$10,800.00)	43.03%	(\$4,647.24)	(\$6,152.76)
12/27/06		Bot May 7 Futures	2	\$6.490	\$7.530	\$20,800.00	43.03%	\$8,950.24	\$11,849.76
01/03/07		Bot May 7 Futures	5	\$6.625	\$7.530	\$45,250.00	43.03%	\$19,471.08	\$25,778.93
01/29/07		Bot May 7 Futures	1	\$7.375	\$7.530	\$1,550.00	43.03%	\$666.97	\$883.04
03/29/06		Bot Oct7 Futures	2	\$9.270	\$8.098	(\$23,440.00)	42.54%	(\$9,971.38)	(\$13,468.62)
04/26/06		Bot Oct7 Futures	2	\$9.960	\$8.098	(\$37,240.00)	42.54%	(\$15,841.90)	(\$21,398.10)
05/26/06		Bot Oct7 Futures	1	\$8.900	\$8.098	(\$8,020.00)	42.54%	(\$3,411.71)	(\$4,608.29)
06/28/06		Bot Oct7 Futures	2	\$8.767	\$8.098	(\$13,380.00)	42.54%	(\$5,691.85)	(\$7,688.15)
07/27/06		Bot Oct7 Futures	2	\$9.000	\$8.098	(\$18,040.00)	42.54%	(\$7,674.22)	(\$10,365.78)
08/29/06		Bot Oct7 Futures	2	\$8.980	\$8.098	(\$17,640.00)	42.54%	(\$7,504.06)	(\$10,135.94)
09/14/06		Bot Oct7 Futures	7	\$8.030	\$8.098	\$4,760.00	42.54%	\$2,024.90	\$2,735.10
09/27/06		Bot Oct7 Futures	2	\$7.520	\$8.098	\$11,560.00	42.54%	\$4,917.62	\$6,642.38
10/27/06		Bot Oct7 Futures	2	\$8.070	\$8.098	\$560.00	42.54%	\$238.22	\$321.78
11/28/06		Bot Oct7 Futures	2	\$8.430	\$8.098	(\$6,640.00)	42.54%	(\$2,824.66)	(\$3,815.34)
12/27/06		Bot Oct 7 Futures	2	\$7.050	\$8.098	\$20,960.00	42.54%	\$8,916.38	\$12,043.62
01/29/07		Bot Oct 7 Futures	2	\$7.820	\$8.098	\$5,560.00	42.54%	\$2,365.22	\$3,194.78
09/25/06		Bot Nov7 Futures	3	\$7.960	\$8.566	\$18,180.00	42.54%	\$9,090.00	\$9,090.00
09/27/06		Bot Nov7 Futures	1	\$8.060	\$8.566	\$5,060.00		\$2,530.00	\$2,530.00
10/27/06		Bot Nov7 Futures	1	\$8.470	\$8.566	\$960.00		\$480.00	\$480.00
11/28/06		Bot Nov7 Futures	1	\$8.877	\$8.566	(\$3,110.00)		(\$1,555.00)	(\$1,555.00)
12/27/06		Bot Nov 7 Futures	1	\$7.730	\$8.566	\$8,360.00		\$4,180.00	\$4,180.00
01/29/07		Bot Nov 7 Futures	1	\$8.330	\$8.566	\$2,360.00		\$1,180.00	\$1,180.00
09/25/06		Bot Dec7 Futures	4	\$8.410	\$9.016	\$24,240.00		\$12,120.00	\$12,120.00
09/27/06		Bot Dec7 Futures	2	\$8.575	\$9.016	\$8,820.00		\$4,410.00	\$4,410.00
10/27/06		Bot Dec7 Futures	2	\$8.940	\$9.016	\$1,520.00		\$760.00	\$760.00
11/28/06		Bot Dec7 Futures	2	\$9.317	\$9.016	(\$6,020.00)		(\$3,010.00)	(\$3,010.00)
12/27/06		Bot Dec 7 Futures	2	\$8.325	\$9.016	\$13,820.00		\$6,910.00	\$6,910.00
01/29/07		Bot Dec 7 Futures	2	\$8.860	\$9.016	\$3,120.00		\$1,560.00	\$1,560.00
09/27/06		Bot Jan8 Futures	1	\$8.940	\$9.291	\$3,510.00		\$1,755.00	\$1,755.00
10/27/06		Bot Jan8 Futures	2	\$9.195	\$9.291	\$1,920.00		\$960.00	\$960.00
11/28/06		Bot Jan8 Futures	2	\$9.547	\$9.291	(\$5,120.00)		(\$2,560.00)	(\$2,560.00)
12/27/06		Bot Jan 8 Futures	2	\$8.620	\$9.291	\$13,420.00		\$6,710.00	\$6,710.00
01/29/07		Bot Jan 8 Futures	1	\$9.130	\$9.291	\$1,610.00		\$805.00	\$805.00
09/27/06		Bot Feb8 Futures	1	\$8.940	\$9.276	\$3,360.00		\$1,680.00	\$1,680.00
10/27/06		Bot Feb8 Futures	1	\$9.190	\$9.276	\$860.00		\$430.00	\$430.00
11/28/06		Bot Feb8 Futures	1	\$9.542	\$9.276	(\$2,660.00)		(\$1,330.00)	(\$1,330.00)
12/27/06		Bot Feb 8 Futures	1	\$8.630	\$9.276	\$6,460.00		\$3,230.00	\$3,230.00
01/29/07		Bot Feb 8 Futures	2	\$9.125	\$9.276	\$3,020.00		\$1,510.00	\$1,510.00
09/27/06		Bot Mar8 Futures	1	\$8.705	\$9.046	\$3,410.00		\$1,705.00	\$1,705.00
10/27/06		Bot Mar8 Futures	1	\$8.975	\$9.046	\$710.00		\$355.00	\$355.00
11/28/06		Bot Mar8 Futures	1	\$9.327	\$9.046	(\$2,810.00)		(\$1,405.00)	(\$1,405.00)
12/27/06		Bot Mar 8 Futures	1	\$8.430	\$9.046	\$6,160.00		\$3,080.00	\$3,080.00
12/27/06		Bot Mar 8 Futures	3	\$8.440	\$9.046	\$18,180.00		\$9,090.00	\$9,090.00
01/29/07		Bot Mar 8 Futures	1	\$8.900	\$9.046	\$1,460.00		\$730.00	\$730.00
09/15/06		Bot Apr8 Futures	6	\$7.250	\$7.596	\$20,760.00		\$10,380.00	\$10,380.00
09/27/06		Bot Apr8 Futures	3	\$7.255	\$7.596	\$10,230.00		\$5,115.00	\$5,115.00
10/27/06		Bot Apr8 Futures	3	\$7.815	\$7.596	(\$6,570.00)		(\$3,285.00)	(\$3,285.00)
11/28/06		Bot Apr8 Futures	2	\$8.067	\$7.596	(\$9,420.00)		(\$4,710.00)	(\$4,710.00)
12/27/06		Bot Apr 8 Futures	2	\$7.370	\$7.596	\$4,520.00		\$2,260.00	\$2,260.00
01/29/07		Bot Apr 8 Futures	3	\$7.610	\$7.596	(\$420.00)		(\$210.00)	(\$210.00)
01/31/07		Net Futures Open Trade Equity	165				(\$819,090.00)	(\$400,637.73)	(\$418,452.27)
01/31/07		<b>Total Trade Equity</b>				<b>TE</b>	<b>\$2,703,867.99</b>	<b>\$1,360,841.27</b>	<b>\$1,343,026.73</b>

**OPEN OPTIONS POSITIONS-Net Liquidating Value**

	Hedge No.	Trade Ticket	QTY	Entry Price	1/31/2007 Price	Profit and Loss	ME	NH
01/31/07		Current Option Premium reversal					\$0.00	\$0.00
		No Open Options				\$0.00		\$0.00
01/31/07		Net Options Liquidating Value	0				\$0.00	\$0.00
		Previous Option Premium				\$0.00		\$0.00
01/31/07		Net Previous Option Premium					\$0.00	\$0.00
01/31/07		<b>Net Liquidating Value</b>				<b>LV</b>	<b>\$2,703,867.99</b>	<b>\$1,360,841.27</b>

NORTHERN UTILITIES, INC. - NEW HAMPSHIRE DIVISION  
2006 SUMMER PERIOD RECONCILIATION  
May 2006 - October 2006

	AMOUNT	
Summer Period Beg. Balance	(\$407,054)	SCHEDULE 2
Less: Reported Collections	(\$9,022,429)	SCHEDULE 2
Add: Cost of Firm Gas Allowable	\$8,846,320	SCHEDULE 4
Add: Interest	(\$11,832)	SCHEDULE 2
Summer Period Ending Balance	(\$594,995)	

NORTHERN UTILITIES, INC. - NH Division  
 2006 SUMMER PERIOD RECONCILIATION  
 SCHEDULE 2: ADJUSTMENTS TO REPORTED SUMMER PERIOD ACCOUNTS  
 December 2005 - November 2006

	<u>Dec-05</u>	<u>January 06</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>Total</u>
<b>SUMMER PERIOD</b>													
Summer Period Account Beginning Balance (1)	\$ (407,054)	\$ (409,259)	\$ (411,646)	\$ (414,047)	\$ (416,463)	\$ (419,066)	\$ 236,115	\$ (415,449)	\$ (322,236)	\$ 65,260	\$ 125,658	\$ 837,920	\$ (407,054)
Plus: Cost of Firm Gas (Schedule 4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,932,295	\$ 1,231,428	\$ 1,134,178	\$ 1,325,897	\$ 1,152,911	\$ 2,071,520	\$ (1,909)	\$ 8,846,320
Less: Reported Collections (Schedule 3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,276,512)	\$ (1,882,395)	\$ (1,038,438)	\$ (937,521)	\$ (1,093,166)	\$ (1,362,560)	\$ (1,431,838)	\$ (9,022,429)
Summer Period Account Ending Balance	\$ (407,054)	\$ (409,259)	\$ (411,646)	\$ (414,047)	\$ (416,463)	\$ 236,717	\$ (414,852)	\$ (319,709)	\$ 66,140	\$ 125,004	\$ 834,619	\$ (595,827)	\$ (583,163)
Month's Average Balance	\$ (407,054)	\$ (409,259)	\$ (411,646)	\$ (414,047)	\$ (416,463)	\$ (91,174)	\$ (89,369)	\$ (367,579)	\$ (128,048)	\$ 95,132	\$ 480,139	\$ 121,047	
Interest Rate (Prime Rate)	6.50%	7.00%	7.00%	7.00%	7.50%	7.99%	8.02%	8.25%	8.25%	8.25%	8.25%	8.25%	
Interest Applied	\$ (2,205)	\$ (2,387)	\$ (2,401)	\$ (2,415)	\$ (2,603)	\$ (603)	\$ (597)	\$ (2,527)	\$ (880)	\$ 654	\$ 3,301	\$ 832	\$ (11,832)
Case DG05-080 Settlement Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Summer Period Account Ending Balance w/interest	\$ (409,259)	\$ (411,646)	\$ (414,047)	\$ (416,463)	\$ (419,066)	\$ 236,115	\$ (415,449)	\$ (322,236)	\$ 65,260	\$ 125,658	\$ 837,920	\$ (594,995)	\$ (594,995)



NORTHERN UTILITIES, INC.  
NEW HAMPSHIRE DIVISION  
COST OF GAS ADJUSTMENT RESULTS  
May 2006 - October 2006

FORM III  
Schedule 4

<b>Commodity Costs:</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>End of Period</b>	<b>Total</b>
	<b>(Actual)</b>	<b>(Actual)</b>	<b>(Actual)</b>	<b>(Actual)</b>	<b>(Actual)</b>	<b>(Actual)</b>	<b>Adjustments</b>	<b>Summer</b>
DEM	\$126,482	\$129,982	\$141,256	\$146,057	\$135,632	\$107,128		\$786,536
Emera	\$119,517	\$91,371	\$58,647	\$0	\$49,640	\$498,666		\$817,841
Withdrawal Charges	\$10	\$10	\$1,198	\$1,262	\$148	\$910		\$3,538
Peoples Energy Wholesale	\$0	\$0	\$0	\$90,340	\$0	\$0		\$90,340
NJR Gas Marketing	\$1,902,106	\$1,583,764	\$1,595,463	\$1,750,921	\$1,712,981	\$1,073,409		\$9,618,644
Colonial Energy	\$0	\$79,761	\$0	\$0	\$0	\$0		\$79,761
Sempra	\$120,056	\$98,434	\$104,109	\$111,935	\$108,828	\$71,762		\$615,124
Cargill, Incorporated	\$205,839	\$153,115	\$138,111	\$0	\$60,376	\$201,032		\$758,473
Net Inventory Injections	(\$2,040,527)	(\$1,677,798)	(\$1,730,715)	(\$1,853,300)	(\$1,843,743)	(\$1,087,337)		(\$10,233,421)
Interruptible Costs	(\$937)	(\$23,351)	(\$16,356)	(\$25,395)	(\$27,983)	(\$27,251)		(\$121,273)
Net OBA Adj.	(\$99,693)	\$115,534	(\$41,666)	\$189,237	\$4,863	\$186,787		\$355,061
Transportation Commodity	\$3,418	\$3,175	\$3,496	\$3,140	\$3,175	\$3,596		\$20,000
Coral Energy Resources	\$133,631	\$0	\$119,686	\$0	\$123,965	\$0		\$377,282
Northeast Gas Marketing	\$289,542	\$235,547	\$248,520	\$269,430	\$261,759	\$168,320		\$1,473,118
Distrigas	\$720,214	\$224,396	\$243,467	\$378,776	\$295,489	\$163,416		\$2,025,758
Company Managed	(\$10,245)	(\$18,043)	\$18,415	(\$10,090)	(\$8,987)	(\$78,179)		(\$107,129)
LNG	\$1,399	\$5,651	\$9,510	\$7,587	\$7,558	\$5,773		\$37,478
Prior Period Adjustments	\$0	(\$40,178)	(\$27,048)	(\$3,054)	(\$1,845)	(\$46,355)	(\$2,730)	(\$121,211)
Company Use	(\$1,138)	(\$753)	(\$802)	(\$1,347)	(\$1,221)	(\$880)		(\$6,141)
Transportation Charges	\$85,946	(\$17,998)	\$14,134	\$20,452	\$18,065	(\$21,927)		\$98,672
Hedging Costs	\$158,446	\$2,039	\$3,695	\$5,168	\$5,412	\$599,581		\$774,341
Propane	(\$35,794)	\$393	\$117	(\$917)	\$235	\$567		(\$35,398)
<b>Total Commodity Costs</b>	<b>\$1,678,269</b>	<b>\$945,050</b>	<b>\$883,238</b>	<b>\$1,080,202</b>	<b>\$904,347</b>	<b>\$1,819,019</b>	<b>(\$2,730)</b>	<b>\$7,307,394</b>

<b>Demand Costs:</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>End of Period</b>	<b>Total</b>
	<b>(Actual)</b>	<b>(Actual)</b>	<b>(Actual)</b>	<b>(Actual)</b>	<b>(Actual)</b>	<b>(Actual)</b>	<b>Adjustments</b>	<b>Summer</b>
<b>Pipeline Reservation</b>								
Tennessee	\$134,377	\$133,240	\$133,044	\$132,047	\$132,047	\$132,387	\$0	\$797,143
Algonquin	\$15,579	\$15,494	\$15,463	\$15,436	\$15,451	\$15,457	\$0	\$92,880
Iroquois	\$20,779	\$20,617	\$20,588	\$20,542	\$20,542	\$20,581	\$0	\$123,650
Texas Eastern	\$3,204	\$3,204	\$3,182	\$3,182	\$3,168	\$3,167	\$0	\$19,107
PNGTS	\$13,272	\$13,272	\$13,272	\$13,272	\$13,272	\$13,272		\$79,629
Transco	\$405	\$405	\$405	\$405	\$392	\$392	\$0	\$2,403
Granite	\$35,496	\$35,662	\$35,494	\$35,477	\$35,716	\$35,187	\$0	\$213,031
Company Managed	-\$1,726	-\$1,526	(\$2,056)	(\$2,170)	(\$3,027)	(\$3,027)		(\$13,533)
Prior Period Adjustments	\$0	\$36,275	(\$541)	(\$783)	\$65	\$712	\$821	\$36,549
Vector	\$24,652	\$24,652	\$24,652	\$24,652	\$24,652	\$24,652		\$147,910
<b>Product Demand</b>								
DEM	\$480	\$480	\$480	\$480	\$480	\$480	\$0	\$2,881
Demand Revenues	(\$14)	(\$7)	\$0	(\$13)	(\$7)	(\$7)	\$0	(\$48)
LNG, LPG, Other A & G	\$5,890	\$3,575	\$3,570	\$3,082	\$4,220	\$8,091		\$28,428
Capacity Exchange	\$1,632	\$1,036	\$3,388	\$87	\$1,593	\$1,158	\$0	\$8,894
<b>Total Fixed Demand</b>	<b>\$254,026</b>	<b>\$286,378</b>	<b>\$250,941</b>	<b>\$245,695</b>	<b>\$248,563</b>	<b>\$252,502</b>	<b>\$821</b>	<b>\$1,538,926</b>
<b>Total Gas Costs</b>	<b>\$1,932,295</b>	<b>\$1,231,428</b>	<b>\$1,134,178</b>	<b>\$1,325,897</b>	<b>\$1,152,911</b>	<b>\$2,071,520</b>	<b>(\$1,909)</b>	<b>\$8,846,320</b>

**NORTHERN UTILITIES  
NEW HAMPSHIRE DIVISION  
DEFERRED OFF-PEAK WORKING CAPITAL  
ALLOWANCE ON PURCHASED GAS COSTS  
October 31, 2006**

**OFF-PEAK PERIOD**

	BEGINNING BALANCE	WKG CAP ALLOWANCE	FIRM SALES	ALLOWED WORKING CAP		CURRENT WORKING CAP	DEFERRED WORKING CAP	ENDING AVE BALANCE	MONTHLY BALANCE	INTEREST RATE	INTEREST W/INTEREST	ENDING BAL
				COLLECTION RATE	COLLECTIONS							
MAY \$	1,070	3,673	1,272,403	0.0021	2,672	1,001	2,071	1,570	7.93%	10	2,081	
JUNE \$	2,081	2,384	1,996,318	0.0021	4,192	(1,808)	273	1,177	8.02%	8	281	
JULY \$	281	2,186	1,187,676	0.0021	2,494	(308)	(27)	127	8.25%	1	(26)	
AUGUST \$	(26)	2,567	1,072,847	0.0021	2,253	314	288	131	8.25%	1	289	
SEPTEMBER \$	289	2,244	1,203,754	0.0021	2,528	(284)	5	147	8.25%	1	6	
OCTOBER \$	6	3,988	1,438,722	0.0021	3,021	966	972	489	8.25%	3	975	
NOVEMBER \$	975	(4)	1,511,548	0.0021	3,174	(3,178)	(2,202)	(613)	8.25%	(4)	(2,207)	
	\$ 1,070	17,038	9,683,267		20,335	(3,296)				20	(2,207)	

**NORTHERN UTILITIES, INC**  
**NEW HAMPSHIRE DIVISION**  
 BAD DEBT EXPENSE  
 CALCULATION OF COLLECTION ALLOWANCE  
**October 31, 2006**

**OFF-PEAK PERIOD**

**All classes**

	<u>BEG. BAL</u>	<u>FIRM GAS COSTS</u>	<u>NEW HAMPSHIRE % ALLOWED</u>	<u>BAD DEBT ALLOWANCE</u>	<u>BAD DEBT COLLECTIONS</u>	<u>BAD DEBT DEFERRED</u>	<u>ENDING BALANCE</u>	<u>AVE MO BALANCE</u>	<u>INTEREST RATE</u>	<u>INTEREST W/INTEREST</u>	<u>END BAL</u>
MAY	(63)	1,936,905	0.45%	8,716	5,980	2,736	2,673	1,305	7.93%	9	2,681
JUNE	2,681	1,257,163	0.45%	5,657	9,383	(3,725)	(1,044)	819	8.02%	5	(1,039)
JULY	(1,039)	1,152,720	0.45%	5,187	5,582	(395)	(1,434)	(1,236)	8.25%	(8)	(1,442)
AUGUST	(1,442)	1,353,860	0.45%	6,092	5,042	1,050	(392)	(917)	8.25%	(6)	(398)
SEPTEMBER	(398)	1,183,137	0.45%	5,324	5,658	(334)	(732)	(565)	8.25%	(4)	(736)
OCTOBER	(736)	2,102,759	0.45%	9,462	6,762	2,700	1,965	614	8.25%	4	1,969
NOVEMBER	1,969	(1,913)	0.45%	(9)	7,104	(7,113)	(5,144)	(1,588)	8.25%	(11)	(5,155)
	(63)	8,984,631	0.45%	40,431	45,511					(11)	(5,155)